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Title:
Quarry and stone merchants' accounts

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... Quarry and stone merchants' accounts, by J. G. P. Ibotson ... London, Gee & co., 1904.
xiv, 111 p. 22cm. ("The Accountants' library." vol. xxvii)
On verso of half-title: "The Accountants' library." (Second series) Ed. by the editor of "The Accountant."

D622.005 Copy in Egleston. 1904.
Ib6

1. Accounting. 2. Quarries and quarrying—Accounting.

5—41977

Library of Congress HF5601.A2

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BY

J. G. P. IBOTSON,

Associate of the Institute of Chartered Accountants in England and Wales.

London:

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EDITOR'S PREFACE.

THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinary intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

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of the theory of double-entry as described in general works on bookkeeping.

The first series (of twenty volumes) has already been completed, and particulars of the subjects dealt with will be found on p. i. A second series (which will comprise about thirty more volumes) is now in progress, which when issued will complete the scheme. Many of these have already been arranged for, but the Editor will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,
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June 1903.

AUTHOR'S PREFACE.

THE practical Quarry Owner or Manager into whose hands these pages may fall will very possibly find some parts of the Scheme of Accounts therein described which appear to him either unnecessarily elaborate or wholly superfluous.

The writer would therefore venture to disarm criticism of this kind by pointing out that a system designed to meet exactly the requirements of one enterprise cannot be applied to another, even of the same nature, and presenting the same general features, without at least some modification being introduced.

It is particularly the case in dealing with Quarries as a class, from the widely varying nature of the conditions under which they are worked, that the laying down of any inelastic rules, beyond those elementary principles of bookkeeping common to all commercial undertakings, is to be deprecated.

The Author's primary endeavour has been that of presenting to students a Scheme of Accounts which shall cover as far as possible the requirements of all branches of a large Quarry enterprise, leaving those readers who may be induced to consult his pages with the more practical purpose in view of improving

existing organisation, or deciding on the most workable form for a system about to be initiated, to adopt or reject such integral parts of the whole as they may consider advisable.

In conclusion, while claiming indulgence for the faults which those more competent to express opinions on the subject will no doubt find evident, the Author wishes to offer his sincere thanks to those gentlemen connected with the Quarrying Industry who have so kindly given him valuable time and information, and to the officials of the Home Office for their courtesy in furnishing copies of the form given in Appendix 1, also to record his indebtedness to *The Quarry*, the monthly publication of the trade, from the pages of which many useful facts and much interesting information have been from time to time derived.

QUARRY AND STONE MERCHANTS' ACCOUNTS.

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QUARRY AND STONE MERCHANTS' ACCOUNTS.

CHAPTER I.

INTRODUCTORY.

Prefatory Notes.—

THE subject selected for treatment in the succeeding pages presents little that is novel to the Accountant Student who has some acquaintance with Mining Accounts and is familiar with the Selling Department of an ordinary wholesale house. The fact, however, that none of the treatises on general bookkeeping and auditing have any description of the accounts of this industry furnishes a reason for presenting a set of *pro formâ* accounts, and making some remarks on the matters which claim the attention of the accountant who, for the first time, undertakes either the financial organisation or the audit of a Quarry and Stone Merchant's business.

The accounts relating to a Quarry resemble those of Collieries and other mines in the treatment of Piece Wages, Royalties, Dead Rents, and Sinking Funds, and in the records of Stores, Plant, and Machinery.

In the case of Quarries worked entirely for paving setts, the disposal of the output, generally by ton weight, closely resembles the Sale Department of a Colliery. In the case, however, of Quarries worked for building and monumental stone, the introduction of the Works Department, where the stone is sawn and dressed, and the fact that the worked stone is sold in a variety of forms and sizes, and generally in smaller quantities, lead to a closer approximation in the form of books and accounts to those of a manufacturing business.

In taking a specimen Quarry undertaking as the basis for illustrative treatment, one producing a stone suitable for building and monumental purposes has been chosen, this being the more representative branch of the trade; some notes on the working of Sett and Slate Quarries being reserved for a supplemental chapter.

From the fact that, in businesses of this class, the source of supply is generally situated at a distance from the large towns, it is a very usual practice to rent yards or depôts, where stock can be kept ready for immediate delivery to customers, without the delay incurred by forwarding all orders direct from the Quarry.

For the purpose, however, of simplifying the accounts herein described as much as possible, the working of these Branch or Depôt Accounts is treated separately, and the scheme of accounts given is that of an undertaking making all sales directly from the Quarry.

Divisions of the Subject.—

In dealing with this, as with other industrial undertakings, the first importance must be attached to a careful study of the processes involved, and the local conditions under which they are carried out. The accountant may thus obtain a clear idea of the facts to be recorded in the books of account, and the method in which these may be so grouped as to give the greatest amount of useful information to those in charge of the business, with the least amount of labour and supervision.

The main divisions into which the business will naturally resolve itself are: First, the Quarrying or excavation of the marketable stone, involving the acquisition of land and the employment of labour, and of portable (as distinct generally from *fixed*) plant; secondly, the different processes of Working

the stone, requiring further expenditure of wages and the employment of fixed plant and machinery, as well as the consumption of various stores used in the generation of power, and the mechanical processes; thirdly, Transport, dealing both with the local conveyance of the stone from Quarry to Works, and the ultimate despatch of the saleable product by road, rail, or sea; and, fourthly, Distribution, which includes the expenditure necessary to obtain a market for the product and the record of the Sales effected, credit given and liquidated, and the closely connected factors of stock regulation and pricing.

To these divisions may be added a fifth, which may be termed Financial, including the expenditure in management and establishment necessary for the profitable exploitation of the four previously mentioned sections, and the summarising into one final account or statement of the departmental records and their results.

List of Books.—

The books of account necessary for recording the transactions relating to the foregoing departments are classified as follows:—

QUARRYING—
- Royalty Book.
- Waste Book.
- Quarry Wages Ledger.
- Quarry Wages Book.

WORKS AND TRANSPORT—
- Purchases Book.
- Purchases Ledger.
- General Wages Book.

SALE DEPARTMENT—
- Sales Book.
- Returns and Allowances Book.
- Trade Cash Book.
- Sales Ledgers.

FINANCIAL—

General Cash Book.
Petty Cash Book.
Bills Receivable Book.
Bills Payable Book.
Journal.
General Ledger.
Private Ledger.

In addition to the chief books of account mentioned in the foregoing list, there are various subsidiary books and forms of record, which will be described when dealing with the system of accounts in detail.

Sectional Balancing.—

The accounts relating to the sale of the Quarry product will usually be of a voluminous character, involving a multitude of small sales to local builders and stonemasons throughout the country. It is therefore advisable to introduce Sectional Balance Accounts for the Sales and Purchases Ledgers, so that any errors in posting or addition may easily be localised, and the rulings given in the following chapters are arranged with this object in view.

CHAPTER II.

QUARRY DEPARTMENT.

Quarry Labour.—

THE most important item of expenditure incurred in the process of excavating the stone naturally falls under the heading of Wages. Quarrymen usually work in small companies or gangs, finding their own tools and explosives, and are paid at piece rates calculated on the quantities of marketable stone and waste material respectively hewn out by them.

The number of men in the gang, rate of pay, and frequency of payment are matters of local custom, varying in different districts, and depending to some extent on the means employed for hewing out the stone, whether by hand or power drilling and the use of explosives, or by merely wedging asunder the natural fissures of the rock.

Method of Working.—

The portable cranes (whose long arms stretching out at all angles are a prominent feature in a Quarry landscape) are the property of the owners, but are worked by the men themselves, and they are used both for detaching the blocks of stone from their beds after they have been wedged apart sufficiently to enable the hoisting chain to be hooked round them, and for lifting the blocks on to the trolleys by which they are conveyed from the Quarries to the Works and Stock Yards.

The necessity for meeting the increased demand now existing for all kinds of building stones, and the recent progress of invention and engineering science, have led to the introduction of many improvements in quarrying machinery. Hand drilling is now generally superseded by the use of electric, hydraulic, or pneumatic plants, and the old-fashioned manual cranes replaced by power cranes of much greater lifting capacity.

The tools used by quarrymen consist of various sizes of hammers, wedges, crow-bars, and drills, with chisels and axes for roughly chipping the blocks into rectangular form. The blocks, after being thus squared up, are measured by a foreman, and marked with their numbers (*i.e.*, the consecutive or stock numbers by which they are afterwards identified), sizes, cubic contents (obtained by reference to a ready reckoner), and distinguishing mark or number of Quarry or Working.

Records of Quantities.—

The foreman, besides marking the particulars just referred to on the blocks themselves, enters the same details in a memorandum *Quantities Book*, from which the wages and royalties are calculated. In this memorandum book are also noted from time to time the quantities of waste material removed by the quarrymen in order to reach the marketable stone, and it thus forms the preliminary record from which the Royalty and Waste Books are continuously written up.

Royalty Book.–

Dealing first with the *Royalty Book*, each block is entered under the date on which it is finally removed from its bed, together with the name or number of the Quarry gang. The consecutive or stock numbers, measurements, cubic content, and rate of pay agreed with the quarrymen, are entered under the heading "Blocks," in the columns provided for each, and,

the amount of the wages payment being worked out, is posted to the Quarry Wages Ledger, a folio column being inserted for this purpose. The cubic measurement of each block is also placed under one of the Royalty columns, the name or distinguishing mark appearing under the heading "Where Quarried," being a guide as to which of these should be credited with the product. These columns being cast continuously to the end of the financial period, when the royalties become due, and then cross cast to agree with the total of the blocks "Quantity" column as a check, give the total output from each working leased by the undertaking, as well as for that portion they may own in freehold.

The total of the blocks "Quantity" column, besides being a check on the casting of the Royalty columns, is useful as a record of the marketable output of the Quarry. The quantities, being entered in cubic feet, are easily converted into tons when the figure representing the average contents of a ton of the material (varying from ten to fifteen cubic feet in different qualities of stone) is used as a divisor.

Owners' Royalty.—

It will be noticed that one of the Royalty columns is headed "Owners," the purpose of this being as follows. In many Quarries the strata run at such levels, and at such regular thicknesses, that it becomes a matter of certainty that after working for a given number of years the output will be exhausted. The question then arises whether provision shall not be made for replacement of the capital sum originally sunk in acquiring the property—that is, supposing it has been purchased outright, and not merely leased on a rent or royalty basis. It has been decided in the case of *Lee v. The Neuchâtel Asphalte Company* that there is no legal obligation in the case of a company formed to

ROYALTY BOOK.

Date	Gang	Blocks									Royalties				
		Numbers	Length	Breadth	Depth	Quantity	Rate	Amount £ s d	Wages Led. Fo.	Where Quarried	Owners	No. 1	No. 2	No. 3	No. 4

exploit a wasting asset of this description to provide for its replacement; but looking to the fact that in most Quarry undertakings there is practically no limit to the supply of stone in the districts in which these are situated, and it is only the acquisition of fresh land in the immediate neighbourhood that is required to keep them employed in perpetuity, the provision of a Sinking Fund or Reserve for purchase of new lands is the only wise policy, viewed from a commercial standpoint, and this is best carried into effect by charging the profits with an "Owners' Royalty."

Royalties and "Dead Rents."—

The Royalty columns, being totalled at periodical intervals, give the material for an entry in the Invoice Book, by which the amounts at a previously agreed rate are credited to the Personal Accounts of the landowners in the Purchases Ledger, or, in the case of an "Owners' Royalty," a Journal entry is passed to the credit of Sinking Fund Account in the General Ledger, and a corresponding debit at the same time posted to the Royalties Account in the latter book. It is not usual for the landowners to check the Royalty Accounts, although sometimes they may appoint inspectors to take the measurements, independently of the Quarry foreman.

Where land is leased on the terms that a fixed or dead rent is payable as a minimum, to be deducted from future royalties if the output does not reach this limit, the amount by which the dead rent exceeds the royalty earned will appear as a debit in the Personal Account, and is left standing so until the output reaches a level sufficient to clear it.

Waste Book.—

The quantities of waste material removed to get at the marketable stone are entered up from the foreman's books in a *Waste Book*, ruled as follows:—

Date	Gang	Quarry	Tons	Rate	Detail	Amount	Wages Ledger folio
					£ s d	£ s d	

The amounts, after being worked out at the agreed rates, are extended into the Amount column, and posted to the credit of the individual gangs in the Quarry Wages Ledger.

Quarry Wages Ledger.—

In many of the regular quarrying districts local customs of long standing provide for the settlement of wages at monthly or quarterly intervals only, the men being kept supplied with ready money by the receipt of "subs.," or advances, at more frequent dates. It becomes necessary therefore to open a debit and credit account with each gang of workers, and a ruling of the ordinary Ledger character, but with an inner column on each side for detail posting, is used. The credits for the work done are posted from the Royalty and Waste Books respectively, and the debits consist of the "Subs." referred to above, Payments for Tools and Explosives supplied from the Quarry Stores, Rent of Cottages inhabited by the men and belonging to the Quarry owners, Sick Fund, and Doctor's Payments made by the owners on the men's behalf. The items on the debit side of the account are posted from several sources, the "Subs." or Advances being entered from the foreman's certified list each week, Tools and Explosives from the Stores Issued Book, and Medical Payments from analysis of the detailed accounts received for medical practitioners' fees.

QUARRY WAGES LEDGER.

Date	Deductions	Folio	Detail	Amount	Date	Wages	Folio	Detail	Amount
			£ s d	£ s d				£ s d	£ s d

Cottage Rentals.—

Where the Quarry workers inhabit cottages which are the property of the owners, and for which weekly rents are charged, the latter are best recorded in a book containing thirteen Cash columns for the quarter, with a Total column on the extreme right of the page, and space for Number of Cottage and Name of Tenant on the left, the week's amounts being entered here, and debited in the Quarry Wages Ledger. Each rent is totalled across at the end of the quarter, and the final column being cast up gives the amount necessary for journalising by being passed to the debit of Wages Account and to the credit of Rentals Account in the General Ledger.

Quarry Wages Book.—

This book exhibits the final summarising of the three subsidiary records just described, so far as the Wages are concerned, and gives the net amount due to each gang of workers. It is usual for the foreman of each gang to receive the actual payment on behalf of himself and his mates, the division, as among themselves, being regulated by their own custom of sharing the work and remuneration. A column is shown for Receipt Number, as in many Quarries a Receipt Form is filled in and handed to the foreman of each gang, who signs it on receiving his amount, thus avoiding all dispute, and affording the best possible check against any attempt at fraud by the paying clerk or cashier.

QUARRY WAGES BOOK.

Gang No.	Wages Led. Folio	Name	Receipt No.	Wages			Deductions							Net Wages	Remarks
				Blocks	Waste	Total	Tools	Explosives	Rent	Doctor	Club	Subs.	Total		
				£ s d	£ s d	£ s d	s d	s d	s d	s d	s d	s d	£ s d	£ s d	

Annual Return under Quarries Act.—

In connection with this department, mention may appropriately be made of the Annual Return which, under the Quarries Act, 1894, has to be sent in each year before the first day of February under a penalty, in case of failure to comply with this requirement, of a fine which may amount to £20. A form of the Return is given in the Appendix. Where the Quarry output is disposed of in its rough state, the total tonnage required can easily be ascertained from the Royalty Book. It will be noticed, however, that, in the case of Quarries where the stone is worked for building purposes, the output of dressed stone is required, and, to ascertain this accurately, a book should be kept by the foreman of the Sawing Department, in which the quantities of all sawn stone turned out under his supervision during the calendar year are recorded.

Sawn Stone.—.

Sawn stone is priced by adding a fixed rate "per foot super" of the slabs produced (the rate varying only with the quality and hardness of the stone) to the cost of the rough blocks, allowance being made for the waste incurred in cutting, generally about one-eighth inch thickness, but this, again, depending on the quality of the stone and kind of saw used. The price thus added is calculated to cover all charges for Wages, Power, Sand, Water, and Wear of Plant, and is checked by the Works Manager from the figures shown in the annual accounts for actual expenditure under these heads.

CHAPTER III.

WORKS DEPARTMENT.

Description of Plant and Buildings.—

THE records to be dealt with in connection with this department are principally those relating to the equipment and maintenance of Buildings, Plant, and Machinery; the purchase of Stores and Fuel; and the Wages of Sawyers, Masons, and General Labour. Accounts are opened in the books under the three headings of *Buildings, Plant and Machinery,* and *Tools and Stores,* the two latter including the Cranes, Tramway Plant, and Tools used in the Quarry and Transport Departments, as well as the Plant and Tools used in working the stone.

The *Buildings* consist, in the first place, of engine and boiler houses, which contain the steam or gas plant from which power is supplied. This is conveyed, either by shafting and belts or by means of a dynamo and electric motors, to the stone working machinery. The latter, contained in one or more large open sheds, will include sawing, moulding, and polishing machines, and lathes, to which may be added the system of piping necessary to convey a constant supply of water to each machine, sand and water being continuously applied to the surface of the stone where the tool comes in contact with it.

Purchases Book.—

The expenditure incurred in the erection of the buildings and machinery, and that required for their maintenance and the

PURCHASES BOOK.

Date	Name	Particulars	Invoice Number	Ledger Folio	Total £ s d	Office Rent, Rates, Taxes, Insurance £ s d	1	Advertising £ s d	2	Printing and Stationery £ s d	3	Travelling Expenses £ s d	4	Legal and Professional £ s d	5	Quarry Rates and Royalties £ s d	6	Buildings £ s d	7	Repairs to Plant and Buildings £ s d	8	Plant and Machinery £ s d	9	Tools and Stores £ s d	10	Coal, Oil, and Waste £ s d	11	Sand and Water £ s d	12	Cartage and Horsekeep £ s d	13	General Charges £ s d	14

carrying on of the various processes by which the stone is worked, is chiefly recorded in the first instance in the *Purchases Book*, of which a ruling is here given.

The Purchases Book is entered up from the invoices received, which, after being checked, are filed and numbered consecutively. The amount of each invoice is entered in the Total column, whence, after being allocated under one or more of the analytical headings, it is posted to the credit of a Personal Account in the Purchases Ledger. The Purchases Book being totalled and cross cast at periodical intervals, the totals of the various Analysis columns are debited to accounts bearing corresponding headings in the General Ledger.

Of these, the first six are Expense Accounts relating to the Selling, Administrative, and Quarry Departments, and need not be referred to in the present chapter. Taking the remainder in detail, *Buildings* covers first cost and any subsequent extensions or renewals, but care must be taken to place all Repairs under the column bearing this heading, whence they are eventually charged to Revenue Account. The same remark applies to the *Plant and Machinery* column, the totals of both this and the Buildings column being charged to accounts which represent assets, and appear as such in the Balance Sheet of the undertaking.

Depreciation.—

The annual Depreciation to be written off these accounts will depend to some extent on the length of tenure of the land. Should the latter be freehold, and the supply of stone in the immediate neighbourhood of the yard be unlimited, a rate of about 2½ per cent. per annum on the Buildings and 5 per cent. on the Plant and Machinery will form an adequate provision, provided that, as just mentioned, all Repairs are charged to Revenue, and the assets are well kept up. In cases, however,

where the lands are held on a terminable lease, or there is a probability of the Quarries being worked out in the near future, and the Plant and Buildings having to be sold at a break-up value, these eventualities must be taken into account, and a higher rate of Depreciation fixed. It must be remembered that 5 per cent. per annum will not extinguish the value of an asset in twenty years if it is written off the decreasing annual balance, but will do so if calculated on the prime cost. It may here be mentioned that the Income Tax Surveyors will not usually allow more than 5 per cent. per annum as deduction from profits for wear and tear of Plant and Machinery. They will, of course, allow nothing for depreciation of Buildings.

Stores, &c.—

Turning now to the consideration of columns 10, 11, and 12 in the Purchases Book, the Purchases coming under these heads are best treated, in the first instance, as direct expenses, but any stocks of Tools, Fuel, Sand, &c., remaining unissued from the Stores at balancing time will be valued and credited to the respective accounts, and, being brought down as debit balances in the General Ledger, will be included as assets in the Balance Sheet. As a check on the use of these consumable articles a *Stores Issued Book* will be used, and from it the items which have to be charged against the men's wages are easily transferred to the Quarry and General Wages Books. Tools and saw blades which have been issued from the Stores and taken into use should not be included in the Stock, except at a nominal amount. With regard to column No. 13 in the Purchases Book, if horses are used for haulage the account representing their cost and keep is best treated in the same manner as the loose tools and stores—that is to say, the first cost of horses, harness, and forage treated as an expense, and the two former, together with the stocks of hay and straw, &c., valued at balancing time and credited to the

account in the General Ledger, where the amount of such valuation is brought down as a balance.

STORES ISSUED BOOK.

Date	Description	Quantity	Price	Amount	Wages Ledger Folio	Received by
				£ s d		

Orders and Requisitions.—

In connection with the treatment of Purchases, it is important that the omission of liabilities from the accounts at balancing times should be obviated as far as possible by the introduction of a good system of "Order" Records. One of the best methods of dealing with the supply of Stores, &c., is that in use in a well-known Quarry undertaking working under limited liability, and is shortly stated as follows: All purchases of Stores, Plant, &c., are first "requisitioned" on numbered counterfoils (carbon) by the Quarry Manager. They are then submitted to the Board of Directors, and, if approved, duly signed by the Managing Director and countersigned by the Secretary. The Requisition Forms being returned to the Commercial Manager, the latter orders the goods required on numbered "Order Forms" (triplicate carbon), of which one part is sent to the Secretary, and retained by him until he receives the invoice for the goods. After duly checking this from the particulars given on the Order Form, the latter is finally cancelled. At the end of the financial period the list of outstanding liabilities includes

both the unpaid accounts appearing on the invoice file, and, in addition, the amounts of any uncancelled Order Forms remaining in the Secretary's hands, and which represent goods ordered for which no invoice has yet been sent to the Company.

Purchases Ledger.—

The *Purchases Ledger* is of ordinary Double Ledger ruling, and by introducing a "Purchase Ledger" column in the payment side of the General Cash Book it can easily be made to balance independently. A Balance Account must be opened at the end of the book, and the totals of Purchases, Cash, Discounts, and Bills Payable, entered up as shown in detail when dealing with the Sales Ledgers in a subsequent chapter.

General Wages Book.—

Having described the method by which the purchases of equipment and stores necessary for carrying on the Works Department are recorded, the *General Wages Book* has now to be dealt with. The wages of masons and sawyers (including turning, polishing, and moulding machine workers) are calculated at hourly rates, varying from five pence to ten pence, boys being paid a little over half the prices earned by able-bodied men. Advances, or, as they are commonly called, "Subs.," Tools supplied, Rents of Cottages, as well as Medical and Club Fees, have to be deducted from the gross earnings of the workmen, and the General Wages Book also records the payments to labourers employed in the handling and transport of the stone, and the fixed weekly payments of engineers, stokers, horsemen, storekeeper, and foremen.

The mechanical time-recording machines in use in factories and engineering works have not been adopted in stone-working yards, although there is no apparent difficulty in their use, if

GENERAL WAGES BOOK.

WAGES for Week ending Wednesday.....190....

Number	Name	Occupation	Thursday	Friday	Saturday	Monday	Tuesday	Wednesday	Total H'rs.	Rate	Amount £ s d	Deductions: Subs. s d	Rent s d	Tools s d	D'ctor s d	Club s d	Total Deductions £ s d	Net Wages £ s d	Trans-port £ s d	Sawing &c. £ s d	Masons £ s d	Sundries for Analysis £ s d

placed in the foreman's office. The general method of keeping the day workers' time is by means of sheets, ruled as follows:—

TIME SHEET.

Work done by.....

for the Week ending .....190.....

DAYS	NATURE OF WORK	HOURS
THURSDAY ..		
FRIDAY.. ..		
SATURDAY ..		
MONDAY ..		
TUESDAY ..		
WEDNESDAY		

These are sometimes made out by the men themselves, but checked by the foreman, who signs them as correct, and they are then collected and passed on to the wages clerk, who from them fills up the Daily Time columns opposite each man's name in the General Wages Book.

CHAPTER IV.

TRANSPORT.

Equipment.—

THE marketable stone is removed from the Quarry to the Sawing and Stock Yards, and to the point whence it is despatched by rail or sea, by means of tramways, which may be worked either by horses, locomotives, or fixed hauling engines. In some cases, the rails may be laid so that gravitation alone suffices as a motive power, the downward passage of loaded trolleys giving the necessary counterweight by which the empty ones can be hauled up again, the only machinery required in this event being a brake drum for controlling the descent and preventing the loaded trucks from "taking charge." In some Quarries no rails are laid, but traction engines are employed to haul the trucks, and in a few cases horses and carts form the only means of transport. The "Blondin" transporter, an ærial railway in which the trucks are suspended from overhead wires, is sometimes used for Quarry purposes where the distance to be covered is not great, but the rough or precipitous nature of the intervening ground has to be considered.

It will be seen, therefore, that the records to be dealt with, so far as the "internal" transport is concerned (and this includes the transport of the "waste" material, which will have to be conveyed to some convenient "dumping" ground, generally a disused working near at hand), are those relating to Plant,

Stores, and Wages, and, as such, have been already provided for when describing the Purchases Book and Ledger, the Stores Issued Book, and the General Wages Book.

The handling of the stone in the yards where it is sawn or dressed is, in all well equipped undertakings, dealt with by means of a gantry and travelling crane, the former being an elevated framework covering the area of the yard, and having its lengthway beams laid with rails, on which the "traveller" can pass from one end to the other. The latter also traverses on its own framework from side to side, as may be required, so that the largest block or slab can be picked up from one corner of the yard and conveyed to another, or loaded into a cart or trolley, in the space of a few minutes. The "traveller" is now usually worked by electric power, requiring merely the movement of a lever to hoist, lower, or traverse the gantry from end to end.

Forwarding Office.—

To deal with the loading and despatch of the stone from the Quarry, a Forwarding Office is generally found, situated as near the wharf or siding as may be convenient, and here all records relating to this department are kept. The yard foreman, under whose superintendence all stone sent out is despatched to the loading point, keeps a *Delivery Note Book*, made with a counterfoil and two detachable portions, the outer parts being the usual "Please receive" and "Received" Notes, and the inner the permanent record of the despatch, from which the Sales Books are written up.

On each part the foreman enters full particulars of Date, Name and Address of Customer, Order Number, Description of Goods, and Name of Forwarding Agent through whom delivery is to be made, which particulars he will obtain from

the original record on his file of "Current Orders," at the same time removing this to another file of "Orders Completed." The two detachable parts of the Delivery Note are then sent to the Forwarding Office, and from them the forwarding clerk is able to make up the necessary Consignment Notes or Bills of Lading, which are passed forward with the "Please receive" Note. The "Received" portion, bearing the railway agent's signature, or mate's receipt (if loaded for sea transit), is filed away as a record of the final despatch of the goods.

As the goods are always priced "free on rail," or "free on board," and at the customer's risk, the question of railway charges and freight does not have to be considered where all sales are made direct from the Quarry, and only requires attention when goods are sent to Depôt Yards or Branches. In the latter case, the railway or steamship companies' monthly invoices for carriage and freight will be sent down to the forwarding clerk for checking, and then, if found to be correct, passed through a special column in the Depôt Purchases Book and paid in the usual manner.

Packing Cases.—

Packing cases for worked stone and monumental orders are usually charged out to the customers, and a proportionate allowance is credited if the case is returned within a certain period. The invoices for timber purchased for the purpose of making packing cases and crates are passed through the Purchases Book under the heading of Stores, and the stock of cases and of unused timber is credited to the Stores Account at the end of the financial period, as described in the previous chapter. Large Quarry undertakings have their own fully equipped Carpenters' Shops, where not only packing cases, but cranes and trolleys are made as required, only the ironwork for these latter being purchased complete.

CHAPTER V.

SALES DEPARTMENT

Orders.—

COMMENCING with the preliminary "Orders" for goods, the system by which these are booked and placed in train is as follows: The country being divided into districts, each containing a number of towns most easily accessible from the main lines of railway, a traveller is sent out to work each district. Each traveller is furnished with an *Order Book*, numbered and paged consecutively, commencing, say, at the beginning of the financial year, and running on through the twelve months. A record is kept of these books, whether supplied to travellers or used in the office, to ensure their being issued consecutively.

The books, which are of pocket size and merely headed with the name of the firm, and numbered, have for each page a duplicate leaf, for use with carbon paper, so that a record of the order may be retained by the traveller, while the perforated lower sheet is torn out and sent to the Quarry for execution. Full particulars of Size, Qualities, Quantities, Prices Quoted, and Date of Delivery required are entered, and, on receipt of the order at the Quarry, it is, if approved by the Manager, sent down to the yard foreman's office, where it is placed on a file of "Current Orders," and so remains until the goods are ready for delivery.

In some cases, separate books are used for those orders requiring the attention of the Quarry foreman (for blocks of special size, &c.), or for work to be done by Sawyers and Masons respectively, while orders which can be executed immediately from stock in the yard are passed through a fourth book called the Delivery Order Book. This classification is useful where the departmental foremen have each full control of their own departments, and are only answerable to the Manager directly, without the intervention of the yard foreman.

Sales Book.—

The *Sales Book* is written up daily from the Delivery Note Book counterfoils, which give the particulars of all goods despatched from the yard, as described in the previous chapter. The details of prices are filled in by the sales clerk when writing up the book, and, the quantities being obtained with the Delivery Note particulars, the total amount of each sale is extended to the right-hand Cash column, whence it is posted to the debit of the customer's account in the Sales Ledger, and the folio of the latter noted in the column provided for that purpose.

All invoices, whether *pro formâ* or following the despatch of goods, are press copied, and the invoices being worked out independently, and periodically checked with the Sales Book, the completeness of the triple record (Delivery Note, Invoice, and Sales Book entry) of each sale is thus ensured. The Sales Book "Total" column is cast and ruled off at monthly or quarterly intervals, the amount being posted to the credit of Sales Account in the General Ledger to complete the double entry.

SALES BOOK.

Date	Delivery Note Number	Order Number	Name	Address	Forwarded by	Number of Pieces	Description	Sizes	Quantity	Price	Amount £ s d	Total £ s d	Folio in Ledger

Returns and Allowances Book.—

The *Returns and Allowances Book* is ruled as follows:—

Date	Number of Credit Note	Name	Address	Particulars	Ledger folio	Detail	Total
						£ s d	£ s d

and is entered up from the counterfoil of the *Credit Note Book*. The latter is a carbon copying book in "invoice" form, but printed in red. Credit Notes for *Allowances* are made out on instructions received from the Manager, those for *Returns* on information from the yard foreman that he has had the goods or cases returned into stock. In each case the removable part is torn out of the book and forwarded to the customer, the "flimsy" portion remaining as the permanent record.

The items extended in the Total column are posted to the credit of the customers' accounts in the Sales Ledger, and the periodical totals of this book debited to Returns and Allowances Account in the General Ledger.

Trade Cash Book.—

It will generally be found convenient to keep a separate book for the record of cash received from customers, as the independent balancing of the Sales Ledger is facilitated thereby, and, if necessary, the General Cash Book can be kept in the hands of a Principal or Manager, and not remain open to the inspection of the general office staff. The Trade Cash Book is ruled as follows:—

TRADE CASH BOOK.

Date	Receipt Number	Name	Address	Ledger folio	Discount	Cash	Total
					£ s d	£ s d	£ s d

All cash and cheques received from customers are entered in this book daily, and thence posted to the credit of the customers' accounts in the Sales Ledgers, any discounts allowed being entered in the Discounts column and posted with the cash to the credit side of the Ledger. The amounts entered in this book should be periodically checked with the counterfoils of the *Receipt Book*, and the receipt numbers noted in the column provided.

It should be a fixed rule in any well-organised business that all cash and cheques received be paid into the bank daily, or at frequent intervals, and that no payments should be made except by cheque, or through a Petty Cash Account fed by cheques on the main banking account.

The right-hand column in the Trade Cash Book is used for the extension of the figure representing the sum of both Cash and Discount columns, which are ruled off daily (or as often as the cash is paid into the bank), and these totals are cast up and carried forward from page to page until the date of closing or balancing the books, when the column is ruled off, and the total figure (representing cash received and discounts allowed for the whole period) carried to the *Sales Ledger Balance Account*.

The Trade Cash Book must be reserved strictly for cash and discount received from *customers*, any odd items of receipt, such as an amount returned for over-payment of an invoice (which will be credited in the Purchases Ledger), and items such as Bills Receivable collected (which are posted to the General Ledger) being entered in the *General Cash Book* only.

Balance Accounts.—

As previously mentioned, it is advisable to keep the Sales and Purchases Ledgers separate from the other accounts by the introduction of Balance Accounts in each, and the method of working these sectional Ledgers may here be described.

Taking first the Sales Ledger Balance Account, this will be opened in the end of the book, and commenced by entering on the credit side the total balances at the beginning of the year, corresponding with the individual balances brought down as debits. The chief items posted to the debit in the Sales Ledger are, of course, those from the Sales Book, and by posting the totals of the Sales Book to the credit of the Balance Account the corresponding credit is obtained. The credit items in the individual accounts consist of Cash Discounts, Returns and Allowances, and Bills Receivable, and these are debited to the Balance Account in total from the Trade Cash Book, Bills Receivable, and Returns and Allowance Books respectively.

The only other books in which entries are likely to occur affecting the Sales Ledgers are the General Cash Book, from which cheques or bills returned may be debited to the customers (in which case the items appear in the column headed Sales Ledger, on the credit side of the Cash Book, and must be credited to the Balance Account) and the Journal, in which any transfers or accounts written off as bad debts may appear, and from which such amounts must be debited or credited to the

Balance Account, as may be necessary. The Balance Account will then show a credit balance, which, if no arithmetical errors have been made, will agree with the total of the individual debit balances brought down at the same date.

In the same way the Purchases Ledger Balance Account is made up of the previous balances in total and the total of the Purchases Book for the period, both of which appear on the debit side of the account, while the credits are composed of cash from the Purchases Ledger column shown in the General Cash Book, the totals of the Bills Payable Book, and any transfers as extracted from the Journal.

Sales Ledgers.—

In a business of large size it will usually be found necessary to have several Sales Ledgers, representing different districts covered by the travellers, and in this case separate Sales and Trade Cash Books may be kept to correspond with the Ledgers. In either case, the Bills Receivable and Returns and Allowance Books will be furnished with Analysis columns, as these books cannot well be subdivided.

The ordinary double Ledger ruling is used for the Sales Ledger or Ledgers, but space must be allowed on the debit side of the book for short particulars of each sale, so that it may be easily identified for future reference without turning back to the Sales Book. Blocks, Slabs, or Kerbs are described by their size, and Monuments by their Stock numbers; these particulars being entered from the fuller detail given in the Sales Book at the time of posting.

Perpetual Ledgers.—

In this connection the Loose Leaf or Perpetual Ledgers may be favourably mentioned, although their first cost is somewhat higher than that of the ordinary books. Owing to the number

of small accounts, the task of opening new Sales Ledgers in a business of this description, and of any considerable magnitude, is a somewhat formidable undertaking, and the spacing of the leaves to give adequate room for the different accounts a matter of difficulty. The Perpetual Ledger, which allows of the removal to a separate binder or file of each page as it becomes full or the account is closed, and the substitution of a new leaf, renders this task unnecessary, besides giving the minor advantages of having only live accounts in the Current Ledger, the retention of the same folio by each account in perpetuity (a great advantage to the posting clerk, who soon learns to know the more frequent accounts without turning up the index), and a sectional index, by which each alphabetical list immediately precedes the division of the Ledger to which it refers.

Balances Book.—

The use of a *Balances Book*, in which the periodical lists of Purchases and Sales Ledgers Balances are entered, is preferable in every way to the practice of taking out these lists on loose sheets. The Balances Book forms a permanent record for future reference, and the former lists are always available for comparison with those of the current year, or for re-checking with the books should an error have arisen in bringing down a balance.

Doubtful Debt Ledger.—

An important point in connection with the Sales department of a Quarry undertaking of this kind is the method of dealing with *Bad and Doubtful Debts*. The class of small local builders and contractors have an unenviable reputation for financial soundness, owing to the high percentage of failures among them. It therefore becomes the Quarry owner, when

taking orders from traders of this description, to exercise considerable discretion, and, when the time for closing his own books arrives, the value to be placed on accounts which are at all overdue becomes a matter for careful consideration.

The use of a separate *Doubtful Debt Ledger*, to which all accounts showing symptoms of unsoundness can be transferred, is a plan with much to recommend it. By this means the accounts are classified under distinct heads, those remaining in the Sales Ledger being taken as good, and the Doubtful Debt Ledger balances either finally disposed of by being written off to *Bad Debt Account*, or, if judged recoverable in whole or in part, left standing, but subject to the deduction of a liberal reserve for contingencies.

The Doubtful Debt Ledger should be ruled with one side of each leaf ordinary double Ledger pattern, and the other page plain, for the purpose of entering full particulars showing the position of affairs, and the ultimate possibilities of recovering the amount.

CHAPTER VI.

FINANCIAL.

Office Staff.—

THE office staff of a Quarry undertaking is not as a rule large enough to admit of that subdivision of labour among those engaged in the purely clerical work, which is always welcomed by the accountant as a most effective safeguard against peculation and fraud.

In all probability the duty of keeping the General and Petty Cash Books, Bill Books, Journal, and General and Private Ledgers will fall upon one individual, whose position at the head of the office staff ensures him the confidence of the management, who leave him a free hand in dealing with his department, except when the consideration of the final statement of account at the end of the year or financial period becomes necessary.

General Cash Book.—

As mentioned in the previous chapter, it should be regarded as a fixed rule that *all* cash receipts are banked as often as possible, if not at daily intervals, and payments, with the exception of Petty Cash items, made in every case by cheque (order cheque is preferable). The ultimate record of all receipts and payments is the *General Cash Book*, which is written up from the Paying-in Slips and Cheque Counterfoils, and, being frequently checked with the *Banker's Pass Book*, and agreed therewith by means of a Reconciliation Account, the balance of this book at any time shows the available resources of the business in current cash.

GENERAL CASH BOOK.

Dr.

Date	Particulars	Ledger folio	Discount £ s d	Detail £ s d	Bank £ s d

BACK OF BOOK

Cr.

Date	Particulars	Voucher No.	Ledger folio	Analysis: Sales Ledger £ s d	Analysis: Purchases Ledger £ s d	Discount £ s d	Detail £ s d	Bank £ s d

The postings from the debit side of this book are comparatively few, most of the items being daily totals from the Trade Cash Book. Bills Receivable are entered on this side of the General Cash Book as they are collected, or discounted, and are credited to the account in the General Ledger. Other amounts received—such as Capital subscribed, Loans received, Dividends on Investments, or Rents—are credited to their respective accounts in the General Ledger.

The credit or payment side of the book consists of payments for Purchases (debited to Purchases Ledger Accounts), Wages, Expenses, and Bills Payable met (debited to General Ledger Accounts), and cheques or bills returned from the bankers (debited to Customers' Ledger Accounts), the first and last items being allocated for sectional balancing purposes under the Analysis columns headed Sales and Purchases Ledgers.

In the case of Quarries of which the output is all sold in its rough state, expenditure being therefore divisible under very few heads, the credit side of the Cash Book is sometimes extended into analytical columns for each class of payment. Detailed posting of the expense items is thus avoided, only the totals of the Analysis columns being periodically debited to the General Ledger Accounts.

Vouchers for all items except Wages and Petty Cash (which are verified by reference to the Wages and Petty Cash Books), should be filed and numbered in consecutive order, the numbers being inserted in the column so headed, so that any voucher can be found without loss of time.

Petty Cash Book.—

Petty Cash expenditure is best worked on what is known to accountants as the "Imprest" System, a round sum being in the hands of the cashier to commence each month, and this balance

PETTY CASH BOOK

Date	Amount Received	Particulars	Voucher Number	Total Payments	Office Expenses	Travelling Expenses	Postage and Telegrams	Printing and Stationery	Donations and Gratuities	General Charges	Sundries for Analysis
	£ s d			£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

being restored at the end of the month by a cheque drawn for the exact total of the payments that have been made during that period.

Amounts restored in this manner by cheque are entered in the left-hand Cash column of the Petty Cash Book, and the payments are entered in the column headed "Total Payments," as well as under one or more of the analytical headings. At monthly intervals the Analysis columns are totalled and cross cast to agree with the total payments.

The petty cashier prepares a requisition for the amount of his disbursements, giving the detail under each heading, and showing separately any special items coming under the head of "Sundries to be analysed," and thereupon receives a cheque for the amount thus expended, restoring his Imprest balance to its original figure. The cheque is entered in the General Cash Book, with the items fully set out in the Detail column and the total extended to the Bank column, and the month's Petty Cash expenditure, being thus incorporated in the General Cash Book, is debited to the various Impersonal Accounts in the usual course of posting. At the end of each financial period the petty cashier should pay the balance in his hands into the bank, and reopen the Imprest by drawing a cheque at the commencement of the new year or half-year.

Bills Receivable and Payable Books.—

The rulings given for the *Bills Receivable* and *Bills Payable Books*, which show a column for the due dates falling in each month of the year, are better than the ordinary commercial form, as they exhibit at a glance the amounts to be collected and met during each month. The amount of each bill being placed in the Cash column is posted to a Personal Account in the Sales Ledger or Purchases Ledger respectively, and, each

BILLS RECEIVABLE BOOK.

No. of Bill	Date Received	To whose Credit	By whom Drawn	On whom Drawn	Where Payable	Date	Term	January	February	March	April	May	June	July	August	September	October	November	December	Ledger folio	Amount £ s d	How disposed of

BILLS PAYABLE BOOK.

No. of Bill	Date Accepted	By whom Drawn	To whom Payable	Where Payable	Date of Bill	Term	January	February	March	April	May	June	July	August	September	October	November	December	Ledger folio	Amount £ s d	Remarks

book being totalled periodically, the resulting amounts are posted, in the case of Bills Receivable to the debit, and in the case of Bills Payable to the credit of the accounts so headed in the General Ledger.

At balancing times a list of Bills Current should be extracted from each book, and its total should agree with the balance brought down on the General Ledger Account. If Bills Receivable are discounted, and the discount deducted by the bankers before crediting the bill, the amount of discount must be entered in the General Cash Book Debit Discount column, and posted with the cash to the credit of Bills Receivable Account. Some bankers credit the full amount of the bill, and enter the discount as a charge on the other side of the account, in which case it is merely debited to Discount Account from the Cash Book.

Journal.—

All transfers from one Ledger Account to another which are not classified in any of the departmental books should be made by Journal entry, giving a full "narration" or reason for the entry. If this is not done, and the amount is merely transferred by a direct entry from one account to another, it has no record apart from the Ledger, and is likely to be overlooked.

On the other hand, the Journal should not be used for transactions which can be properly classified under other books, and its use should as far as possible be confined to the record of transfers and closing entries, and the rectification of errors of allocation in the other books of account. The ordinary ruling is used, and it is a good plan to have the Cash columns cast continuously throughout the financial year, and the totals ruled off at balancing time.

General and Private Ledgers.—

These are ordinary double Ledger rulings, the latter being reserved for the accounts relating to Capital, Profits, Loans, Dividends, and other matters of a private character, and, being furnished with a lock, can only be opened by a Principal or duly authorised person. If, however, the General Ledger is kept by someone in a confidential position, the accounts relating to matters of a private nature can be included therein, and the Private Ledger dispensed with. A list of the headings opened in the General and Private Ledgers is given in the *Trial Balance* appearing in the following chapter.

CHAPTER VII.

ANNUAL ACCOUNTS.

Pro formâ Accounts.—

THE following *pro formâ* Statements of Account represent the *Balance Sheet, Working,* and *Profit and Loss Accounts,* with the *Auditor's Certificate* and *Report,* as laid before the shareholders of an imaginary Quarry Company. The *Trial Balance,* from which these final statements are made up, is appended. The figures are, of course, purely hypothetical.

With regard to the different headings under which the expenditure is allocated in the Working and Profit and Loss Accounts, these must not be taken as indicating any hard and fast rules governing this process of division. In many cases, the whole expenditure incurred in the working of the Sawing, Masons', and Transport Departments is charged up to accounts opened under these three heads, and the majority of the Profit and Loss debits here shown would be aggregated under one item of Office Expenditure. The allocation of all sawing and masons' charges to the two Departmental Accounts is useful for checking the prices fixed by the respective foremen on the worked stone turned out under their supervision; but, as the division of the expenditure for stores and power can only be roughly guessed from the fact that the machinery of both departments will usually be driven from the same engine or dynamo, it seems preferable for these calculations to be made by the Manager, independently of the books of account.

THE ——— QUARRY CO., LIM.

BALANCE SHEET, 31st December 1902.

Dr. *Cr.*

	£ s d	£ s d		£ s d	£ s d
To Capital Authorised—			By Cash at Bankers		1,314 0 0
50,000 Shares of £1 each	£50,000 0 0		„ Sundry Debtors	21,320 0 0	
Of which is subscribed—			*Less* Reserve for Doubtful Debts ..	750 0 0	
45,600 Shares fully paid	45,600 0 0				20,570 0 0
„ Sundry Creditors	2,174 0 0		„ Bills Receivable in hand		1,852 0 0
„ Bills Payable	912 0 0		„ Stock taken at Cost		11,051 0 0
„ Sinking Fund Account	2,000 0 0		„ Plant and Machinery (including		
„ Profit and Loss Account	3,152 0 0		Fixtures and Rolling Stock) ..	7,919 0 0	
			Less Depreciation at 5 per cent. per annum	396 0 0	7,523 0 0
			„ Tools, Stores, Horses, Harness, &c., (as per valuation)		817 0 0
			„ Buildings	2,852 0 0	
			Less Depreciation at 2½ per cent. per annum	71 0 0	2,781 0 0
			„ Freehold Land (at cost)		4,997 0 0
			„ Lease Premium (at cost)		2,943 0 0
Contingent Liability on Bills Receivable discounted £1,430		£53,838 0 0			£53,838 0 0

AUDITOR'S CERTIFICATE.

In accordance with the provisions of the Companies Act, 1900, I hereby certify that all my requirements as Auditor have been complied with.

Date

Auditor

Dr. **WORKING ACCOUNT, for the Twelve Months ending 31st December 1902.** *Cr.*

	£ s d	£ s d		£ s d	£ s d
To Stock, 1st January 1902		9,765 0 0	By Sales	57,611 0 0	
„ Wages—			*Less* Returns and Allowances	1,948 0 0	
Quarry	22,163 0 0				55,663 0 0
Transport	5,317 0 0		„ Stock, 31st December 1902		11,051 0 0
Sawing, etc	4,803 0 0				
Masons	9,842 0 0				
		42,125 0 0			
„ Quarry Rates and Royalties		519 0 0			
„ Tools and General Stores		342 0 0			
„ Coal, Oil, and Waste		437 0 0			
„ Sand and Water		415 0 0			
„ Cartage and Horsekeep		732 0 0			
„ General Charges		253 0 0			
„ Gross Profit carried to Profit and Loss Account		12,126 0 0			
		£66,714 0 0			£66,714 0 0

Dr. **PROFIT AND LOSS ACCOUNT, for the Twelve Months ending 31st December 1902.** *Cr.*

	£ s d		£ s d
To Salaries	2,240 0 0	By Gross Profit brought from Working Account	12,126 0 0
„ Rates, Taxes, and Insurance	659 0 0	„ Rentals	330 0 0
„ Lighting and Heating	320 0 0		
„ Advertising	981 0 0		
„ Commissions	280 0 0		
„ Travelling Expenses	1,058 0 0		
„ Office Expenses and Postages	734 0 0		
„ Printing and Stationery	552 0 0		
„ Discounts and Interest	511 0 0		
„ Legal and Professional Charges	158 0 0		
„ Bad Debts	319 0 0		
„ Repairs to Plant and Buildings	536 0 0		
„ Depreciation of Plant and Buildings	467 0 0		
„ Balance (being Net Profit) carried down	3,641 0 0		
	£12,456 0 0		£12,456 0 0
To Directors' Fees	1,000 0 0	By Balance brought down	3,641 0 0
„ Income Tax	150 0 0	„ Balance as per last Account, 1st January 1902	2,941 0 0
„ Dividends	2,280 0 0		
„ Balance carried forward	3,152 0 0		
	£6,582 0 0		£6,582 0 0

TRIAL BALANCE, 31ST DECEMBER 1902.

	General Ledger Balances.	*Dr.* £ s d	*Cr.* £ s d
1	Salaries	2,240 0 0	
11	Rates, Taxes, and Insurance	659 0 0	
21	Lighting and Heating	320 0 0	
31	Advertising	981 0 0	
41	Commissions	280 0 0	
51	Travelling Expenses	1,058 0 0	
61	Office Expenses and Postages	734 0 0	
71	Printing and Stationery	552 0 0	
81	Discounts and Interest	511 0 0	
91	Legal & Professional Charges	158 0 0	
101	Bad Debts	319 0 0	
111	Reserve for Doubtful Debts		750 0 0
121	Rentals		330 0 0
131	Quarry Wages	22,163 0 0	
141	Transport Wages	5,317 0 0	
151	Sawing and Machine Wages	4,863 0 0	
161	Masons Wages	9,842 0 0	
171	Quarry Rates and Royalties	519 0 0	
181	Tools and General Stores	788 0 0	
191	Coals, Oil, and Waste	480 0 0	
201	Sand and Water	450 0 0	
211	Cartage and Horsekeep	1,025 0 0	
221	Repairs to Plant and Buildings	536 0 0	
231	Depreciation Account	467 0 0	
241	General Charges	253 0 0	
251	Bills Receivable	1,852 0 0	
271	Bills Payable		912 0 0
271	Plant and Machinery	7,523 0 0	
301	Buildings	2,781 0 0	
311	Freehold Land	4,987 0 0	
321	Lease Premiums	2,943 0 0	
331	Sinking Fund Account		2,000 0 0
341	Sales		57,611 0 0
391	Returns and Allowances	1,948 0 0	
		£76,489 0 0	£61,603 0 0

	Private Ledger Balances.	*Dr.* £ s d	*Cr.* £ s d
1	Capital Account		45,600 0 0
21	Profit and Loss Account		2,941 0 0
51	Working Account	9,765 0 0	
81	Director's Fees	1,000 0 0	
86	Income Tax	150 0 0	
91	Dividend Account	2,280 0 0	
		£13,195 0 0	£48,451 0 0

SUMMARY OF TRIAL BALANCE.

31st December 1902.	*Dr.* £ s d	*Cr.* £ s d
General Ledger Balances	76,489 0 0	61,603 0 0
Private " "	13,195 0 0	48,451 0 0
Sales " "	21,320 0 0	
Purchases " "		2,174 0 0
Cash Book Balance	1,314 0 0	
	£112,318 0 0	£112,318 0 0

AUDITOR'S REPORT.

To the Shareholders of

THE "———" QUARRY COMPANY, LIM.

Gentlemen,

I have audited and vouched the Books and Accounts of your Company for the financial year ending 31st December 1902, and have certified on the Balance Sheet that all my requirements as auditor have been complied with. I beg to report that in my opinion the Balance Sheet to which I have affixed my certificate is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as shown by the books of the Company.

I am, Gentlemen,

Yours faithfully,

CHAPTER VIII.

AUDIT.

Routine Work.—

In dealing with the audit of a Quarry and Stone Merchant's Accounts, it will not be necessary in these pages (intended, as they are, primarily for the accountant student) to detail the routine work of calling over and casting the books to ensure their correct balancing and arithmetical accuracy. There are, however, some points in connection with the verification of the entries, and certain matters of "principle" arising in the course of the Auditor's examination of the closing entries, and his criticism of the Balance Sheet and accounts submitted to him, which call for the reader's consideration at this juncture.

Wages System.—

The first matter requiring the Auditor's attention will be the *Wages System.* The actual methods of calculating and paying wages seldom come before him for initiation, these being dependent to a great extent on local custom, and the management can best be trusted to work out a serviceable system for themselves. The Auditor's duty is therefore confined to seeing that a proper check on the payment of wages is carried out regularly, as it is generally impossible to obtain the individual signatures of the workers as vouchers for the receipt of each amount paid to them.

The work of calculating the wages from the Time Sheets of yard workmen and masons, and the "quantity" records of the quarrymen, is generally allotted to one of the office staff, unless the foremen themselves make up the Wages Sheets. In any case, the correctness of the times and quantities should be certified by the respective foremen, and the accuracy of the calculations attested by the signature of the clerk responsible, and that of another member of the staff checking his work. The actual payment of the men should be undertaken by the Cashier or Manager, who will also sign the Wages Book or Sheets as a guarantee that the amounts have been duly paid.

The practice of giving "subs." or advances being prevalent in this trade, some recognised method of dealing with these payments should exist. The best plan is for the cashier to give the foreman an "imprest" amount, sufficient to cover the "subs." required for the week, at the end of which a signed list of advances so made (in a book provided for this purpose) should be handed back by the foreman, together with the balance of cash unexpended. The list can then be passed over to the wages clerk for entry in the Deductions column of the Wages Book. Where, however, the Quarry workers are given weekly or fortnightly advances, and their Pay Sheets are only settled at less frequent intervals, the "subs." will be entered in detail in the Quarry Wages Ledger, and only the total amount of advances for the month or quarter will appear in the Wages Book.

Vouching.—

With regard to the general work of vouching the expenditure during the period under review, the Auditor will check the Purchases Book with the files of invoices received, and satisfy himself that the system of dealing with orders and invoices is such as to obviate the inadvertent omission of any liabilities under this head. He will vouch the payments from the General

Cash Book with receipted statements, Bills Payable met, Wages Book totals, and Petty Cash Book debits, check the items in detail with the Bank Pass Book, and verify the balance of the latter by the usual letter to the bank officials.

In the absence of any suspicion of fraud, it is not usual for the Auditor to vouch the Trade Cash, Sales, or Returns Books from their original sources of entry, but the occasional testing of a month's entries from the Counterfoil Receipt Book, Delivery Note Book, or Credit Note Book will satisfy him as to whether there is any reason for pursuing investigation further in this direction. The vouching of Petty Cash is preferably made a matter of internal check, the signature of the Manager at the end of each week's entries, as evidence that he has examined and approved the payments made during that period, being more satisfactory to the Auditor than the production of a voucher file, which must necessarily be incomplete from the nature of the payments. At the same time, the latter will do well to keep his eyes open for any marked increase in the totals of the Petty Cash Book, and require an explanation. A matter which does not usually receive the attention it deserves is the vouching of the Journal, each entry in which should be accompanied by full explanatory memoranda, or referenced to some invoice or correspondence file affording a reasonable explanation for the entry in question.

Sinking Fund.—

Turning now to the consideration of the *Balance Sheet*, the verification of which forms the chief part of the Auditor's duty as defined by law, the only item on the liability side which is peculiar to this class of undertaking is that headed *Sinking Fund Account*. This consists of the accumulated balance arising from the amounts annually credited for *Owners' Royalties*, and

is purposed for the eventual extinction of the amounts appearing on the asset side of the account under the headings of *Freehold Land* and *Lease Premiums*, amounting, in the example, together to £7,930.

The task of fixing this royalty is, of course, one for the Quarry engineer, and not the accountant, its amount depending on the estimated quantity of marketable stone obtainable from the lands thus owned or leased by the company before the leases expire, or the land, in the case of freehold, is finally worked out.

In a strictly academic sense the description "Sinking Fund" should not be used unless the amount so set aside is separately invested in realisable securities, or retained as part of the cash balance. From a business point of view, however, the fund can generally be more profitably used in the acquisition of improved plant, or for the purpose of holding larger stocks, or giving increased credit to the company's customers, and thus saving the discounts that would otherwise have to be allowed for prompt payment. Provided the account is accumulated on the liability side of the Balance Sheet, there can be no objection to the fund being used for purposes of the business in the earlier portion of the term of working, and gradually converted into cash during the later years by the reduction of some other of the floating assets.

Debtors.—

On the asset side of the Balance Sheet the amount shown for *Sundry Debtors* will require careful consideration by the Auditor, who should examine the lists of balances with the Sales Ledger Accounts, and note the dates of any unpaid accounts which appear to be overdue. The use of a Doubtful Debt Ledger greatly facilitates this work, as it provides for the separate classification of debts, the ultimate recovery of which

remain uncertain at the time of the audit. The Auditor will have the Balances Book containing the Sales Ledger lists certified by the Managing Director, or other responsible person, as consisting, in this official's opinion, of "good" accounts only, and will use such evidence as the Dates and Remarks page in the Doubtful Debt Ledger affords in forming his judgment as to the sufficiency of the reserve deducted from the total Debtors for provision against losses likely to occur in connection with the accounts appearing in this book.

Stock.—

With regard to the item of *Stock*, consisting of rough blocks, sawn stone, monuments, and worked pieces, such as turned columns, &c., the Auditor will, in the first place, check the arithmetical accuracy of the castings and calculations in the *Stock Book*, and then proceed to apply such tests as he may consider necessary to verify the general correctness of the valuation put upon this asset. In the case of a continuous audit, he will find it useful in the course of his periodical visits to notice the amount of stock in the yards from time to time; and a casual call at or about the time of stocktaking will afford ocular demonstration as to whether the depôts present an appearance of greater or less congestion than is normally the case.

The most convenient method of verifying the pricing is by taking the various selling prices, of which a printed list is usually available, and deducting the known percentage of gross profit. This will, for audit purposes, give a sufficiently close approximation to the actual cost to make it evident if any undue inflation of the prices has been attempted. Any variation in the rate of gross profit shown by the Working Account should also be made the subject of enquiry, as this percentage is usually very regular, and a sudden upward or downward movement generally betokens some error in the stocktaking.

The Auditor will require the Stock Book to be certified by the clerks responsible for taking and checking the items, and by the Manager, as an additional guarantee that the valuation is, in his opinion, correct, and taken at or under cost price; the latter contingency arising in the case of bad qualities of stone, or where flaws or vents have been discovered in the working.

Plant and Machinery.—

The next asset appearing in the order of the Balance Sheet is the *Plant and Machinery Account*. The Ledger Account representing this must be examined to ascertain that all amounts debited during the year are genuine additions or renewals, and that repairs have all been properly debited to the Repairs Account, whence they will form a charge against profits.

The adequacy of the *Depreciation Charge* must also be enquired into, and be made the subject of report, if not considered sufficient. In most cases, owing to the fact that, apart from the engines and electric installation, there is little or no machinery running at high speed (the circular diamond-studded saws lately introduced are, however, an exception to this rule), or having complex and delicate parts, the 5 per cent. allowance for "wear and tear," which the Inland Revenue authorities permit as a charge before arriving at taxable profits, is all that prudence will require under this heading. Where, however, the antiquity of the equipment, or the near termination of the lease or working, suggest that this is insufficient, the Auditor must advise his clients accordingly.

Tools, Stores, &c.—

For the valuation of *Tools, Stores, Horses, Fodder, and Harness*, a detailed Schedule of the Stocks on hand at the end of the financial period, and of the estimated value of the horses and harness, should be prepared by the Manager, and presented

to the Auditor duly certified as correct. The latter will, of course, check the arithmetical accuracy of the schedules, and a comparison of the various totals with previous lists will be useful, in order that any noticeable variation may be made the subject of enquiry. By having these lists entered in the Stock Book instead of on loose sheets, the previous totals will be always available.

Land and Buildings.—

The remaining assets shown on the Balance Sheet consist of *Buildings* and *Freehold Land*, and the *Lease Premium* paid for that portion of the company's workings held on a royalty basis. The buildings are, with the exception of the offices and cottages, generally more or less open sheds of a somewhat slight construction, and a Depreciation allowance of 2½ per cent. per annum on the buildings as a whole will therefore be no more than ordinary prudence requires, in addition to the charging of all repairs against profits. The Lease Premium and Freehold Lands are retained in the Balance Sheet at the full cost, provision for exhaustion being made by accumulating the Sinking Fund on the liability side of the account. A certificate will, of course, be obtained from the company's bankers, or solicitors, to say that they hold the documents giving title to the lands in safe custody.

CHAPTER IX.

BRANCH ACCOUNTS.

Alternative Systems.—

An important point affecting the design of a scheme of accounts where the Quarry product is transported to depôts or branches more readily accessible to the customer than the original source of supply, is the question of *centralisation*. It becomes a matter for careful consideration as to whether all records shall be passed through the Central Office or whether the Branch Managers shall be placed in charge of more or less self-contained systems of account, which shall be incorporated in the Head Office books in total only.

The chief arguments in favour of the latter alternative are the more immediate control exercised by the local Managers, thereby facilitating their endeavours to obtain the most profitable results from the working of their branches; the advantage arising from the depôt travellers being in close touch with the Bookkeeping Department of their own district; and convenience to customers in the more prompt settlement of differences without reference to headquarters.

The disadvantages are principally those arising from the fact that the central management cannot have the original records of the whole enterprise immediately available for their reference, and, in addition, the necessity of having a skilled bookkeeping staff at each of the local offices, instead of concentrating the

Accounting Department into one office at headquarters. It is frequently the case also at balancing times that the reconciliation of the Branch Current Accounts with those kept in the Head Office books necessitates much delay and friction, and a great deal of correspondence otherwise unnecessary.

The question is one upon which it is impossible to generalise; each case must be taken on its own merits, but experience tends to more favourable consideration of the policy involving the passing of all accounts in detail through the Head Office books, and thereby concentrating the work.

Carbon Duplicates.—

Dealing first, then, with conditions under which the accounts all pass through the Head Office books, and only the first entries necessary for recording the transactions are made at the depôt office, the plan generally followed of using carbon duplicates will be found most convenient.

The records which require to be kept at the depôt office and forwarded in duplicate to the Head Office consist of Sales, Returns and Allowances, and Trade Cash Received (including Discounts), and the three books containing these entries are ruled exactly as those in use at the Head Office. A sheet of stiff tracing paper being bound up, however, between each ordinary leaf, ruled and paged to correspond and used with a carbon, it can be torn out when completed, and forms an exact copy of the original page. These sheets, being forwarded periodically to the Head Office, are bound up in a patent file, and treated there as books of first entry, and the items posted to the Sales Ledger set apart for that particular branch.

Banking Arrangements.—

With regard to the Banking arrangements, it is generally quite feasible for the Branch Office to pay all cash received into

a local bank, to be transferred at weekly intervals to the credit of the Head Office Banking Account. Any cheques or bills not met should, by arrangement with the bank, be debited to the Head Office Account (as the Branch Accounts only deal with receipts), and all payments should be made by cheque from the Head Office, except Petty Cash and Wages, for which the Branch Manager receives a periodical remittance. With regard to Expenses and Purchases of Stores, all invoices and statements received at the Branch should, after being checked, be forwarded to the Chief Office, where they may be passed through a *Depot Purchases Book* of similar ruling to that used for the Head Office, and posted to the Purchases Ledger, the accounts being paid by cheque from headquarters; or a carbon copy Purchases Book may be kept at the Branch Office, if it is thought necessary to retain a record of all Purchases there.

Branch Expenditure.—

The payments for Petty Cash and Wages at the Branches are best dealt with on the Imprest System (described when dealing with the Head Office Petty Cash Book in Chapter VI.), the Wages payments being passed through the Petty Cash Book, and a larger balance being allotted to the Manager than is necessary for Petty Cash only, in order that he may have a sufficient balance to provide for the weekly expenditure under this head. The Wages and Petty Cash Books are only required at the Head Office for audit purposes, as the Manager's weekly requisition for the cheque necessary to make up his imprest balance will give the detail of expenditure under both heads, and, this being entered in the General Cash Book, is posted to the Branch Expense Accounts in the usual way.

Stock Transfers.—

The yard foreman at each Branch has a counterfoil *Stock Order Book*, from which orders to meet the depôt requirements

DEPÔT TRANSFER BOOK.

Date	No. of Delivery Note	Order No.	Description	Sizes	Forwarded by	No. of Pieces	Price	Amount £ s d	Depôt No. 1 £ s d	Depôt No. 2 £ s d	Depôt No. 3 £ s d

are made out from time to time, and, being approved and countersigned by the Branch Manager, are forwarded to the Quarry for fulfilment. At the Quarry they are treated in the manner described for customers' orders, but, the Delivery Notes being taken from a special book, the entries pass to a *Depôt Transfers Book*, and are priced out *at cost* and not passed through the Sales Account.

By keeping the record of the stock supplied to the Branches distinct in this manner, and also separating all expenses of the depôts in the Head Office Books, a separate *Trading* and *Profit and Loss Account* can be made out for each. The Sales will, of course, be kept in a special Sales Book and Ledger for each department, as previously noted, and distinct accounts for *Plant, etc.*, opened in the General Ledger to represent the various items of equipment in the depôt yard, and to deal with stores required for use there.

Subsidiary Books and Statements.—

The other books required at the depôt office, and corresponding with those in use at the Head Office, are: Order Books (Travellers' and Office), Press Copy Invoice Book, Cash Receipt Book, Credit Note Book, Delivery Note Book, and Stock Book.

In dealing with the collection of cash from the depôt customers, it is necessary that the local manager and travellers should be kept acquainted with the state of each customer's account, and, this being in the ordinary way impossible, from the fact that the Ledgers are kept at headquarters, press copies of the *monthly statements* must be sent to the Branches. Invoices for Freight, Insurance, Landing Charges, and Railway Carriage on Depôt Stock Orders forwarded from the Quarry will be charged to Transport Accounts through the Depôt Purchases Books, the individual items being credited in the Purchases Ledger, and settled by cheque from the Head Office.

Current Accounts.—

Should the alternative method mentioned at the commencement of this chapter be adopted for the Branch Accounts, each depôt will require a complete set of books, of which a list is appended. A Current Account being opened in the Branch Books under the name of Head Office, all transactions between the central and local houses must be debited or credited to it, and corresponding entries made in the Branch Current Account open in the Head Office Books.

Branch Books—Separate System.—

The books required (in addition to the subsidiary records, which correspond to those described when dealing with the Head Office accounts in the early chapters) will be as follows:—

(1) Purchases Book.
(2) Wages Book.
(3) Sales Book.
(4) Cash Book.
(5) Transfer Book.
(6) Returns and Allowances Book.
(7) Petty Cash Book.
(8) Bills Receivable Book.
(9) Journal.
(10) Purchases Ledger.
(11) Sales Ledger.
(12) General Ledger.

Transfer Book.—

The only one of these books not previously described is the *Transfer Book.* This is written up from the invoices received

from the Head Office when stock is forwarded to the Branch, and forms a record of what are really purchases of stock made by the Branch from the Quarry. The book is ruled with columns for Date, Particulars, and a single Cash column, and, being totalled periodically, is debited in the Branch General Ledger to a *Transfers Account* (which in turn is debited to the Trading Account at the end of the financial period) and credited to Head Office Current Account. The "Trade" Cash Book may, for the purposes of a Branch Office, be omitted, and details of all cash received from customers appear in the General Cash Book.

CHAPTER X.

PLANT ACCOUNTS, &c.

Subsidiary Ledger.—

THE method of aggregating the capital expenditure represented by *Plant and Machinery*, *Tools and Stores*, and *Buildings*, under three headings, as described in the chapter on the Works Department, is hardly calculated to give accurate results when the undertaking is of large size.

A more detailed system of recording the expenditure involved in the equipment and maintenance of Plant, &c., is by the adoption of a *Subsidiary Ledger*, in which accounts can be opened for each item of expenditure, while the chief books need only deal with the three main divisions, and they will so appear in the Balance Sheet. A monthly analysis of the Purchases and Wages charged to these three accounts being taken out in a book specially ruled for the purpose, the items are posted thence to the separate accounts in the *Plant and Stores Ledger*, the total debits to this Ledger agreeing with the total amounts debited to the three chief accounts in the General Ledger.

PLANT AND STORES.—MONTHLY ANALYSIS BOOK.

Invoice No.	Description	Quantity	Price	Amount	Stores Ledger Folio	Account to be charged
				£ s d		

The items appearing in the *Stores Issued Book* will be posted to the credit of their respective accounts in the Departmental Ledger, those representing Stores Issued to *employés*, and the value of which has to be deducted from their wages, being also debited in the Wages Books. The balances of the various Stores Accounts, being brought down annually, represent Stock, and can be verified by actual tally with the stocks in hand.

Depreciation, Repairs and Renewals.—

With regard to the accounts in the Departmental Ledger which represent *Buildings* and *Plant and Machinery*, these being debited in the first instance at cost, it becomes necessary to write off annual Depreciation at rates varying with the prospective life of each class of asset. The amounts thus credited in detail form in their aggregate the material for a Journal entry, crediting the two chief accounts in the General Ledger and debiting Depreciation Account, the balance of each account being brought down afresh in the Departmental Ledger. All repairs to Plant and Machinery and Buildings must be charged directly to a *Repairs Account*, which is periodically

written off from Revenue Account, but it will be convenient for purposes of reference to note the expenditure on Repairs against the separate account in the Subsidiary Ledger also. *Renewals* are best treated by debiting the expenditure to the account representing the plant that has thus been replaced, at the same time writing off any value which may be standing against the original building or machine, although theoretically, if the item has been depreciated at a proper rate, its original cost should have been all written off by the time it becomes necessary to renew it.

The above may be considered the scientific method of dealing with the Plant Accounts, and in an undertaking of any magnitude is really necessary for accurately recording the expenditure under this head. In the case, however, of a smaller business, where the outfit is less varied and expensive, it will probably be considered unnecessary labour, and the method followed in Chapter III. will then suffice for all practical purposes.

In addition to the Stores Issued Book mentioned above, it is advisable to keep a Memorandum Book of Stores Received, which can be checked periodically with the Monthly Analysis Book or with the actual invoices.

List of Ledger Accounts.—

The following is a list of the chief headings under which it will be necessary to open separate accounts in the Subsidiary Ledger referred to—

Buildings—

Offices.
Engine and Boiler House.
Locomotive Shed.
Sawing Sheds.
Masons' Workshop.

Blacksmiths' Shop (where tools are sharpened).
Store Sheds for Coals, &c.
Carpenters' Shop.

Plant—

Hand Cranes.
Steam Cranes.
Tramways (permanent and movable).
Trolleys.
Gantry.
Travelling Crane.
Fixed Engines and Boilers.
Locomotives.
Saw Frames.
Lathes.
Polishing Machines.
Moulding Machines.
Water Supply System.
Shafting and Belts.
Hauling Machinery.
Office Furniture and Fittings.

Tools and Stores—

Quarry Tools (Hammers, Axes, Wedges, &c.).
Masons' Tools.
Saws.
Drills.
Explosives.
Wire Ropes.
Rails and Sleepers.
Timber.
Nuts and Bolts.
Coal.
Oil and Waste.

Sand.
Trolley Wheels and Axles.
Brooms and Shovels.
Lamps and Buckets.
Packing Cases.
Horses.
Fodder and Litter.
Harness.

CHAPTER XI.

GRANITE SETT, SLATE, AND MARBLE QUARRIES.

(1) SETT QUARRIES.

Descriptive.—

THE extension of tramway systems and light railways during the last few years has exercised a revivifying effect on this class of undertaking, and the present demand for paving setts has led to the opening of many new sources of supply.

In opening a Granite Quarry a "face" or vertical surface is first secured by blasting with black powder, and the quarrymen then set to work with wedge and drill to hew out the rock in sizes suitable either for paving setts or kerbs, whichever may be in greater demand. Usually the men find their own tools, the owner being, however, required to maintain a smithy where they can be conveniently sharpened. The men are paid at piece rates—for kerbs and channelling by the foot run; and for setts by number, according to the sizes produced, or by the ton.

The sett and kerb makers work singly in small open sheds, each man having stacked beside him a quantity of rock in its rough state, as blasted out from the Quarry, and outside the hut a pile of trimmed setts, to which his practised hands are continually adding. A skilful man can trim off *nine* tons of setts in a week, for which he will be paid at the rate of some 8s. or 9s. a ton.

Wages Book.—

A form of *Wages Book* is here shown, which may be used for the record of wages payable both on time and piece rates.

SETT QUARRY WAGES BOOK.

Number	Name	Occupation	Quantity or Time	Rate	Amount	Deductions						Net Wages
						Subs.	Rent	Tools	Doct'r	Club	Total	
					£ s d	s d	s d	s d	s d	s d	£ s d	£ s d

A *Royalty* or *Tonnage Book* will also be necessary for arriving at the total output during the year for statistical and royalty purposes. This being made a book of first entry, the "Piece" Wages can be posted from it, and the amounts for "Time" Wages obtained from the Time Sheets.

Dimensions, &c.—

Kerbs and channels are sold by the linear foot, the usual sizes being, for kerbs, 12 inches by 6 inches horizontal (or 6 inches by 12 inches vertical), and 12 inches by 8 inches; while channels are 12 inches wide, the depth not being specified. Paving setts are sold by the ton, which may be either weighed or measured in the stack, and the standard sizes are 3 inches wide by 6 inches deep and 4 inches wide by 6 inches deep, the length not being specified (varying lengths laid in in a roadway being supposed to bond better and give a surer foothold for the traffic).

Carriage by sea being so much cheaper than rail for the conveyance of such weighty material, prices are generally quoted at rates which include delivery at the nearest sea-port available for the customer, whence he must convey the stone at his own charges.

Road Metal.—

In most Quarries coming under this description, the waste stone from the manufacture of setts and kerbs is sold for *Road Metal* (macadam) after being broken, either by hand or machine, and screened to a regular size. This is purchased by road contractors and local authorities by the ton, either weighed or measured. If broken by hand, the men are paid for what they produce at piece rates. Hand-broken stone has the preference for quality, but machinery is now generally used for this purpose.

Royalties and Sales.—

Royalties are calculated on the ton of worked stone produced, metal being usually considered only a utilisation of the waste, but, where the granite is worked locally for road metal only, a royalty is usually payable on this.

The Sale Department of a Sett Quarry will be of smaller proportions, owing to the disposal of the output in larger quantities, sales being chiefly made to road contractors and local authorities, and the multitude of small transactions appearing in the books of a Quarry worked for *Building Stone* avoided.

Swedish Setts.—

Great quantities of granite setts are now imported from Sweden, where they can be turned out very cheaply, owing to the low rate of wages paid in that country, and the fact that the granite lies in widely spread beds, with little or no "cap" or covering of surface soil to be removed. Swedish quarrymen are paid at piece rates by the "square meter" of setts produced. The amounts thus calculated are divided equally between the "sett-maker," who trims off the setts from the rough, and the "splitter." The latter pays for drilling, powder, and tools, and pays the "wedgers" or quarry workers at a rate per hole. In order to keep up the rate and quality of the output, the Quarry foreman is paid by a percentage of the total wages earned by the men under his employ, but every sett is marked to show from which Quarry it comes, and the foreman is charged with any shortages or rejected setts when the production of his particular Quarry is passed out for shipment.

(2) SLATE QUARRIES.

Contract Wages.—

The distinctive feature of the Wages System in Slate Quarries is the contract or bargain with the quarrymen. In most instances these are paid at an agreed rate, not on the amount

of rough blocks of slate hewn out, but on the quantity of split slates produced. Sometimes, however, the splitters are paid independently, but generally each Quarry gang works in conjunction with a splitter engaged in one of the Quarry owner's sheds (and who may or may not have the use of a saw table for cutting the blocks to convenient lengths before splitting), the whole production of the gang going to the particular splitter with whom they are associated, and the foreman of the gang is paid, generally at monthly intervals, for the number of dozens of roofing, &c., slates, or the number of tons of flooring, slabs, scantling, blocks, &c., turned out by the gang during that period. The fixing of the contract price is made the subject of a "bargain" between the Company's Manager and the Quarry Gang, a standard price for each size of slate being taken as the basis, and addition or reduction made in consideration of special circumstances tending either to increase or reduce the labour of working the particular portion of the Quarry allotted to the gang in question.

"Cullers" are boys who pick up the small rough and broken pieces of slate rejected by the quarrymen, and trim them up to such marketable sizes as they can best make. The "cullers" are paid for slates produced by them at a standard rate, and work independently of the quarrymen and splitters under contract.

Monthly Pay Sheet.—

General Quarry Labour consists of men employed in removing surface soil, rubble, and waste rock (generally paid per hundred tons worked), foremen, enginemen and stokers, horsemen, tramwaymen, machine men, and other incidental employment paid on time rates. Both classes of labour are subjected to various deductions from the amount of gross wages due to them, as shown on the specimen *Monthly Pay Sheet* appended.

SLATE QUARRY.—MONTHLY PAY SHEET.

QUARRYMEN AND SPLITTERS.

Receipt No.	Incline No.	Quarry No.	No. of Men in Gang	Price		Gross Wages		Deductions	Net Wages	Value of Slate made	Remarks
				Per ton	Per loz	Detail	Total				
						£ s d	£ s d	£ s d	£ s d	£ s d	

GENERAL QUARRY LABOUR.

Receipt No.	Where employed	Nature of employment	Price, &c.	Gross Wages		Deductions	Net Wages	Remarks
				Detail	Total			
				£ s d	£ s d	£ s d	£ s d	

EXPENDITURE BOOK.

Receipt No.	Occupation	Name	Days, Tons, or Dozens	Rate	Amount	Tools	Powder	Rent	Doctor	Club	Subs.	Total Deductions	Net Wages
					£ s d	s d	s d	s d	s d	s d	s d	£ s d	£ s d

Expenditure Book, &c.—

The Monthly Pay Sheet is a summary analysis, omitting names and details of time, &c., of the Wages Book kept at the Quarry (locally called *Expenditure Book*). The Wages Book itself is ruled as shown, and is written up, in the case of "time" labour, from a *Daily Time List*, showing total hours worked for the month; in the case of contract men, from the Ledger containing the debits and credits for each gang or individual worker during the month.

The *Wages Ledger* is an ordinary Ledger ruling, the credits being posted up from an *Index Slate Made Book*, showing Description of Slates made, Price, and Amount; a similar book for slates made by *Cullers*, and a *Tonnage Book* for contract work paid by the ton or hundred tons. The debits consist of Powder, Tools, and Stores supplied by the Quarry storekeeper, and recorded in a book kept by him, and charges for Rent, Doctor, Club, and Advances or "Subs."

The Tonnage Book and Cullers' Slate Made Book are weekly summaries of *Day Books*, in which the first entries are made, and the Index Slate Made Book is an analysis, under Wage headings, of the *Record of Slate Made Book*, which latter gives a six-monthly total of slate made under each size and description.

Sales.—

"Value of Slate Made" in the Monthly Pay Sheet is worked out at selling prices for comparison with the cost price, as represented by the actual contract wages paid. It is also useful for checking stock at balancing time, as the Total Value of Slate Made, added to Stock at commencement and minus the total Sales, gives the figure which should be represented by actual Stock in hand.

Slates are sold by the M, or hundred dozen, actually counted as 1,260, being an allowance, or "over tale," of 5 per cent. to cover breakages, a similar deduction being made when calculating the "contract" wages. This allowance is not, however, made on sales delivered into the purchasers' own carts at the Quarry.

(3) THE MARBLE QUARRIES OF CARRARA.

Descriptive.—

Some notes on the working of these historic Quarries may be of interest, as they are now chiefly financed from England, and held under the management of English companies.

The Italian quarrymen use the most primitive appliances for excavating and transporting the marble, but the inherited skill which has descended from past generations of quarry workers enables them to handle large blocks with wonderful ease, notwithstanding their lack of anything in the nature of machinery. In the Quarries under English control, however, electrically propelled sawing and drilling plant is now being worked, the dynamos being driven by water power, and a railway conveys the blocks of marble from the foot of the mountains to the sea coast, whence they are shipped in small coasting vessels to Leghorn, the nearest seaport.

Quarry Wages Sheet.—

A *Quarry Wages Sheet* is here shown, from which it will be seen that the men are paid by the day, and at fortnightly intervals. The head quarryman keeps a book with this ruling, and at the end of every fifteen days copies it on a form similarly ruled, for presentation to the Quarry owner when paying the men.

No.....

Note of Expenses incurred every 15 days in the Quarry.....

For Account of.....

CARRARA,..... 190 .

Men's Numbers	Men's Names	From / to		Number of Days	Daily Pay	Total
1	Example: Rossi Felice ..	Sunday		1	2.50	31.97
		Monday		1		
		Tuesday		1		
		Wednesday		1½		
		Thursday	1st Week	½		
		Friday		1		
		Saturday		1		
		Sunday		1		
		Monday		½		
		Tuesday		1½		
		Wednesday		1		
		Thursday	2nd Week	¼		
		Friday		1		
		Saturday		½		
				12¾		

Accounts.—

In dealing with the output of the Carrara Quarries owned by English companies, the usual plan is for all marble shipped to be invoiced to the Head Office of the Company, at a price that is calculated to cover the cost of quarrying, working, and transport to Leghorn, all steamer freights being paid in London. The cash necessary for financing the Carrara House is remitted from London by Bill of Exchange. An incidental profit on "Exchange" accrues to the Company on these remittances, and, theoretically, this should be the only profit made in Carrara, if the "pricing" of the invoiced marble were exactly at cost. In the nature of things, however, it is impossible to fix prices exactly, and the *Trading* and *Profit and Loss Accounts* made out in the London books from the figures appearing there to the debit and credit of Carrara House, and from the details of Stock and Outstandings supplied by the Carrara bookkeeping staff, generally show a small balance of either profit or loss resulting from this unavoidable margin of error.

The books kept in Carrara record (with the exception of sundry small receipts for local sales and exchange) *Expenditure* only, and a yearly Abstract of this, together with certified schedules of Stock, Plant, Debtors (for Cash advanced), and Creditors, being forwarded to the Head Office, gives the necessary material for making up the Annual Accounts there.

Appendix No. I.

Form No. 26.

County	
Number on Printed List	

District No.....

THE QUARRIES ACT, 1894,
AND THE FACTORY AND WORKSHOP ACT, 1901.

Form prescribed by the Secretary of State

FOR RETURN of Persons ordinarily employed in or in connection with each Quarry, distinguishing (*a*) the number employed inside the Quarry, and (*b*) the number employed outside, including those employed in works for screening, crushing, or washing minerals, for rough hewing stone, for dressing slate, &c., and in any other works under the inspection of the Inspectors of Mines; (*c*) Return of quantity in statute weight of Mineral dressed, and of the undressed Mineral sold, treated or used.

The latest date, as fixed by the Act, for sending in the Returns under the Quarries Act, 1894, is 1st February, but it will much facilitate the work of the Department if the Returns made on this Form are sent in AS EARLY AS POSSIBLE IN JANUARY.

Address:— **H.M. Inspector of Mines,**

RETURN FOR THE YEAR ENDING 31ST DECEMBER 19...

Name of Quarry

Situation of Quarry

County

Name of Owner (Occupier)

Postal Address

Failure to fill in and return this form to the Inspector before the 1st February 19... will render the Owner or Agent of the Quarry liable on conviction to a penalty not exceeding £20.

NUMBER OF PERSONS ORDINARILY EMPLOYED DURING THE YEAR.
See Instructions overleaf.

(*a*) INSIDE THE QUARRY, *i.e.*, inside the actual pit, hole, or excavation.							(*b*) OUTSIDE THE QUARRY, *i.e.*, outside the actual pit, hole, or excavation.							Total Number of Persons employed Inside and Outside the Quarry.
Males			Females			TOTAL.	Males			Females			TOTAL	
Ages 12 to 14	Ages 14 to 16	Ages above 16	Ages 12 to 14	Ages 14 to 16	Ages above 16	Inside	Ages 12 to 14	Ages 14 to 16	Ages above 16	Ages 12 to 14	Ages 14 to 16	Ages above 16	Outside	

(*c*) MINERAL OBTAINED DURING THE YEAR.
See Instructions overleaf.

Kind of Mineral obtained	Quantity of Mineral obtained Statute Tons	Value at Quarry of the Mineral obtained £

Signed *Owner or Agent.*

day of 19 .

INSTRUCTIONS.

I. **Persons Employed:**—

Care must be taken to state separately the number of persons employed *Inside* the quarry, *i.e.*, within the margin of the actual pit, hole, or excavation, and the number employed *Outside*, *i.e.*, beyond its margin.

Under the second head (Persons Employed Outside), are included all persons employed in works adjoining and connected with the Quarry which are under the inspection of the Mines Inspector, *e.g.*, works for screening, crushing or washing minerals, for rough hewing stone, for dressing slate, &c., *but not persons employed in factories or workshops (such as tile works, brickworks, Portland cement works, smelting works, &c.), which are under the inspection of the Factory Inspector.*

If the number employed has varied at different periods of the year, the average number should be stated.

If work has been carried on for a very short time during the year, this fact should be made clear on the return.

II. **Mineral obtained:**—

(1) *Kind of Mineral.*—The precise nature of the material obtained should be noted. A mere entry of the word "stone" will not be sufficient. The actual name of the material must be stated, such as "brickearth," "chalk," "chert," "clay," "flint," "granite," "gravel," "iron ore," "limestone," "sand," "sandstone," "slate."

(2) *Quantity.*—The quantity must be given in statute tons.

If the Mineral has not been actually weighed, a correct estimate of the weight should be made from the number of cubic feet obtained and the known weight per cubic foot, or from the number of waggon-loads obtained and the known weight per waggon.

In the case of chalk and limestone, the weight of the crude stone should be given and not the weight of the lime obtained from it by burning.

Similarly, in the case of brickearth, marl and clay, the weight of the crude earth must be entered, and not the weight of the bricks, tiles, &c., produced.

If the stone is dressed at the quarry for building purposes, or is made into flags, paving setts, kerbs, or road metal, the weight of the dressed merchantable product should be stated, and not the weight of the crude stone from which it was produced. Again, in the case of roofing slates, or slate slabs, it is the weight of the dressed slate and slabs which is wanted, exclusive of the weight of the refuse produced in dressing. However, the term "dressing," as used in the Acts, should not be extended to any processes beyond rough hewing, shaping, splitting, sawing or planing, and therefore, should not include such after-processes as polishing or carving.

(3) *Value.*—A statement of the value is not required by the Statutes; but the information is particularly requested for the purposes of the Mineral Statistics in which totals for counties or districts are published. In no case will any individual return of value be published if the person making the return withholds his consent.

Appendix No. 2.

Provisions of Quarries Act, 1894.

AN ACT TO PROVIDE FOR THE BETTER REGULATION OF QUARRIES. [*25th August* 1894.]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Application of Act.

1.—This Act shall apply to every place (not being a mine) in which persons work in getting slate, stone, coprolites, or other minerals, and any part of which is more than twenty feet deep, and every such place is in this Act referred to as a quarry under this Act.

Application to Quarries of certain Provisions of 35 & 36 Vict. c. 77; 38 & 39 Vict. c. 39; 54 & 55 Vict. c. 47.

2.—(1) The provisions of the Metalliferous Mines Regulation Acts, 1872 and 1875, and the Metalliferous Mines (Isle of Man) Act, 1891, specified in the schedule to this Act, shall, subject to the modifications therein specified, apply in the case of every quarry under this Act in like manner as they apply in the case of a mine.

(2) The inspectors under the Metalliferous Mines Regulation Acts, 1872 and 1875, shall be inspectors of the quarries under this Act.

(3) In the appointment of such inspectors in Wales and Monmouthshire among candidates equally qualified persons having a knowledge of the Welsh language shall be preferred.

Modifications of Application of Factory Acts to Quarries.

3.—In the application of the Factory and Workshop Acts, 1878 to 1891, and of any future Act amending the same, to quarries under this Act, the following modifications shall be made—

(*a*) In every such quarry the powers of the inspectors under those Acts shall be transferred to and exercised by the inspectors under the Metalliferous Mines Regulation Acts, 1872 and 1875;

(*b*) Sections thirty-one and thirty-two of the Factory and Workshop Act, 1878, shall not apply to any such quarry;

(*c*) Nothing in section fifty-eight of the Factory and Workshop Act, 1878, shall prevent the employment in any such quarry of young persons in three shifts for not more than eight hours each.

Commencement of Act.

4.—This Act shall come into operation on the first day of January, one thousand eight hundred and ninety-five.

Short Title.

5.—This Act may be cited as the Quarries Act, 1894.

SCHEDULE.

PROVISIONS OF METALLIFEROUS MINES ACTS APPLIED TO QUARRIES.

Section 2.

Metalliferous Mines Regulation Act, 1872 (35 & 36 Vict. c. 77).

Section nine.

Section eleven, with the substitution of the word "explosive" for the word "powder."

Sections fifteen to eighteen.

Sections twenty to twenty-two.

Sections twenty-four to forty.

In section forty-one, the definitions of "owner" and "agent," and the definition of "Court of summary jurisdiction," so far as it relates to Scotland.

Sections forty-two and forty-three.

Metalliferous Mines Regulation Act, 1875 (38 & 39 Vict. c. 39).

Section one, except the proviso.

Metalliferous Mines (Isle of Man) Act, 1891 (54 & 55 Vict. c. 47).

Section one.

Appendix No. 3.

Provisions of Metalliferous Mines Regulation Act, 1872, Applied to Quarries.

WAGES.

Prohibition of payment of wages at public houses, &c.

Section 9.—No wages shall be paid to any person employed in or about any mine to which this Act applies at or within any public-house, beer shop, or place for the sale of any spirits, wine, beer, cider, or other spirituous or fermented liquor, or other house of entertainment, or any office, garden, or place belonging or contiguous thereto, or occupied therewith.

Every person who contravenes or fails to comply with, or permits any person to contravene or fail to comply with, this section shall be guilty of an offence against this Act, and in the event of any such contravention or non-compliance in the case of any mine by any person whomsoever the owner and agent of such mine shall each be guilty of an offence against this Act, unless he prove that he had taken all reasonable means by publishing and to the best of his power enforcing the provisions of this section to prevent such contravention or non-compliance.

Notice of accidents in mines to be sent to inspector.

Section 11.—Where in or about any mine to which this Act applies, whether above or below ground, either—

(1) loss of life or any personal injury to any person employed in or about the mine occurs by reason of any explosion of gas, powder, or of any steam boiler: or

(2) loss of life or any serious personal injury to any person employed in or about the mine occurs by reason of any accident whatever,

the owner or agent of the mine shall, within twenty-four hours next after the explosion or accident, send notice in writing of the explosion or accident and of the loss of

Notice of accidents in mines to be sent to inspector.

life or personal injury occasioned thereby to the inspector of the district on behalf of a Secretary of State, and shall specify in such notice the character of the explosion or accident, and the number of persons killed and injured respectively.

Where any personal injury, of which notice is required to be sent under this section, results in the death of the person injured, notice in writing of the death shall be sent to the inspector of the district on behalf of a Secretary of State within twenty-four hours after such death comes to the knowledge of the owner or agent.

Every owner or agent who fails to act in compliance with this section shall be guilty of an offence against this Act.

INSPECTION.

Appointment of inspectors of mines.

Section 15.—A Secretary of State may from time to time appoint any fit persons to be inspectors of mines to which this Act applies, and assign them their duties, and may award them such salaries as the Commissioners of Her Majesty's Treasury may approve, and may remove such inspectors.

Notice of the appointment of every such inspector shall be published in the London Gazette.

Any such inspector is referred to in this Act as an inspector, and the inspector of a district means the inspector who is for the time being assigned to the district or portion of the United Kingdom with reference to which the term is used.

Any person appointed or acting as inspector under the Coal Mines Regulation Act, 1872, if directed by a Secretary of State to act as an inspector under this Act may so act, and shall be deemed to be an inspector under this Act.

Disqualification of persons as inspectors.

Section 16.—Any person who practises or acts or is a partner of any person who practises or acts as a land agent or mining engineer, or as a manager, viewer, agent, or valuer of mines, or arbitrator in any differences arising

between owners, agents, or managers of mines, or is otherwise employed in or about any mine (whether such mine is one to which this Act applies or not), shall not act as an inspector of mines under this Act.

Powers of inspectors

Section 17.—An inspector under this Act shall have power to do all or any of the following things; namely,

(1) To make such examination and inquiry as may be necessary to ascertain whether the provisions of this Act relating to matters above ground or below ground are complied with in the case of any mine to which this Act applies:

(2) To enter, inspect, and examine any mine to which this Act applies, and every part thereof, at all reasonable times by day and night, but so as not to impede or obstruct the working of the said mine:

(3) To examine into and make inquiry respecting the state and condition of any mine to which this Act applies, or any part thereof, and the ventilation of the mine, and the sufficiency of the special rules (if any) for the time being in force in the mine, and all matters and things connected with or relating to the safety of the persons employed in or about the mine or any mine contiguous thereto:

(4) To exercise such other powers as may be necessary for carrying this Act into effect.

Every person who wilfully obstructs any inspector in the execution of his duty under this Act, and every owner and agent of a mine who refuses or neglects to furnish to the inspector the means necessary for making any entry, inspection, examination, or inquiry under this Act in relation to such mine, shall be guilty of an offence against this Act.

Notice to be given by inspectors of causes of danger not provided for by the rules.

Section 18.—If in any respect (which is not provided against by any express provision of this Act, or by any special rule) any inspector find any mine to which this Act applies, or any part thereof, or any matter, thing, or

Notice to be given by inspectors of causes of danger not provided for by the rules.

practice in or connected with any such mine, to be dangerous or defective, so as in his opinion to threaten or tend to the bodily injury of any person, such inspector may give notice in writing thereof to the owner or agent of the mine, and shall state in such notice the particulars in which he considers such mine, or any part thereof, or any matter, thing, or practice, to be dangerous or defective, and require the same to be remedied; and unless the same be forthwith remedied the inspector shall also report the same to a Secretary of State.

If the owner or agent of the mine objects to remedy the matter complained of in the notice, he may, within twenty days after the receipt of such notice, send his objection in writing, stating the grounds thereof, to a Secretary of State; and thereupon the matter shall be determined by arbitration in manner provided by this Act; and the date of the receipt of such objection shall be deemed to be the date of the reference.

If the owner or agent fail to comply either with the requisition of the notice, where no objection is sent within the time aforesaid, or with the award made on arbitration, within twenty days after the expiration of the time for objection or the time of making of the award (as the case may be), he shall be guilty of an offence against this Act, and the notice and award shall respectively be deemed to be written notice of such offence.

Provided that the Court, if satisfied that the owner or agent has taken active measures for complying with the notice or award, but has not, with reasonable diligence, been able to complete the works, may adjourn any proceedings taken before them for punishing such offence, and, if the works are completed within a reasonable time, no penalty shall be inflicted.

No person shall be precluded by any agreement from doing such acts as may be necessary to comply with the provisions of this section, or be liable under any contract to any penalty or forfeiture for doing such acts.

Inspector to make an annual report and special report when directed.

Section 20.—Every inspector under this Act shall make an annual report of his proceedings during the preceding year to a Secretary of State, which report shall be laid before both Houses of Parliament.

A Secretary of State may at any time direct an inspector to make a special report with respect to any accident in a mine to which this Act applies, which accident has caused loss of life or personal injury to any person, and in such case shall cause such report to be made public at such time and in such manner as he thinks expedient.

ARBITRATION.

Provisions as to arbitrations.

Section 21.—With respect to arbitrations under this Act, the following provisions shall have effect:

(1) The parties to the arbitration are in this section deemed to be the owner or agent of the mine on the one hand, and an inspector of mines on behalf of the Secretary of State on the other:

(2) Each of the parties to the arbitration may, within twenty-one days after the date of the reference, appoint an arbitrator:

(3) No person shall act as arbitrator or umpire under this Act who is employed in or in the management of or is interested in the mine to which the arbitration relates:

(4) The appointment of an arbitrator under this section shall be in writing, and notice of the appointment shall be forthwith sent to the other party to the arbitration, and shall not be revoked without the consent of such other party.

(5) The death, removal, or other change in any of the parties to the arbitration shall not affect the proceedings under this section:

(6) If within the said twenty-one days either of the parties fail to appoint an arbitrator, the arbitrator appointed by the other party may proceed to hear and determine the matter in difference, and in such case the award of the single arbitrator shall be final:

Provisions as to arbitrations.

(7) If before an award has been made any arbitrator appointed by either party die or become incapable to act, or for fourteen days refuse or neglect to act, the party by whom such arbitrator was appointed may appoint some other person to act in his place; and if he fail to do so within fourteen days after notice in writing from the other party for that purpose, the remaining arbitrator may proceed to hear and determine the matters in difference, and in such case the award of such single arbitrator shall be final:

(8) In either of the foregoing cases where an arbitrator is empowered to act singly, upon one of the parties failing to appoint, the party so failing may, before the single arbitrator has actually proceeded in the arbitration, appoint an arbitrator, who shall then act as if no failure had been made:

(9) If the arbitrators fail to make their award within twenty-one days after the day on which the last of them was appointed or within such extended time (if any) as may have been appointed for that purpose by both arbitrators under their hands, the matter in difference shall be determined by the umpire appointed as hereinafter mentioned.

(10) The arbitrators, before they enter upon the matters referred to them, shall appoint by writing under their hands, an umpire to decide on points on which they may differ:

(11) If the umpire die or become incapable to act before he has made his award, or refuses to make his award within a reasonable time after the matter has been brought within his cognisance, the persons or person who appointed such umpire shall forthwith appoint another umpire in his place:

(12) If the arbitrators fail or refuse or for seven days after the request of either party neglect to appoint an umpire, then on the application of either party

an umpire shall be appointed by the chairman of the general or quarter sessions of the peace within the jurisdiction of which the mine is situate: Provisions as to arbitrations.

(13) The decision of every umpire on the matters referred to him shall be final:

(14) If a single arbitrator fail to make his award within twenty-one days after the day on which he was appointed, the party who appointed him may appoint another arbitrator to act in his place:

(15) The arbitrators and their umpire, or any of them, may examine the parties and their witnesses on oath, they may also consult any counsel, engineer, or scientific person whom they may think it expedient to consult:

(16) The payment, if any, to be made to any arbitrator or umpire for his services shall be fixed by the Secretary of State, and together with the costs of the arbitration and award shall be paid by the parties or one of them according as the award may direct. Such costs may be taxed by a master of one of the superior Courts, who, on the written application of either of the parties, shall ascertain and certify the proper amount of such costs. The amount, if any, payable by the Secretary of State shall be paid as part of the expenses of inspectors under this Act. The amount, if any, payable by the owner or agent may in the event of non-payment be recovered in the same manner as penalties under this Act:

(17) Every person who is appointed an arbitrator or umpire under this section shall be a practical mining engineer, or a person accustomed to the working of mines, but when an award has been made under this section the arbitrator or umpire who made the same shall be deemed to have been duly qualified as provided by this section.

Coroners.

Provisions as to coroners' inquests on deaths from accidents in mines.

Section 22.—With respect to coroners' inquests on the bodies of persons whose death may have been caused by explosions or accidents in mines to which this Act applies, the following provisions shall have effect:

(1) Where a coroner holds an inquest upon a body of any person whose death may have been caused by any explosion or accident, of which notice is required by this Act to be given to the inspector of the district, the coroner shall adjourn such inquest unless an inspector, or some person on behalf of a Secretary of State, is present to watch the proceedings:

(2) The coroner, at least four days before holding the adjourned inquest, shall send to the inspector of the district notice in writing of the time and place of holding the adjourned inquest:

(3) The coroner, before the adjournment, may take evidence to identify the body, and may order the interment thereof:

(4) If an explosion or accident has not occasioned the death of more than one person, and the coroner has sent to the inspector of the district notice of the time and place of holding the inquest not less than forty-eight hours before the time of holding the same, it shall not be imperative on him to adjourn such inquest in pursuance of this section, if the majority of the jury think it unnecessary so to adjourn:

(5) An inspector shall be at liberty at any such inquest to examine any witness, subject nevertheless to the order of the coroner:

(6) Where evidence is given at an inquest at which an inspector is not present of any neglect as having caused or contributed to the explosion or accident, or of any defect in or about the mine appearing to the coroner or jury to require a remedy, the coroner shall send to the inspector of the district notice in writing of such neglect or default:

Provisions as to coroners' inquests on deaths from accidents in mines.

(7) Any person having a personal interest in or employed in or in the management of the mine in which the explosion or accident occurred shall not be qualified to serve on the jury empannelled on the inquest; and it shall be the duty of the constable or other officer not to summon any person disqualified under this provision, and it shall be the duty of the coroner not to allow any such person to be sworn or to sit on the jury.

Every person who fails to comply with the provisions of this section shall be guilty of an offence against this Act.

Special Rules.

Special rules.

Section 24.—The owner or agent of any mine to which this Act applies may, if he think fit, transmit to the inspector of the district, for approval by a Secretary of State, rules (referred to in this Act as special rules) for the conduct and guidance of the persons acting in the management of such mine or employed in or about the same, so as to prevent dangerous accidents, and to provide for the safety and proper discipline of the persons employed in or about the mine, and such special rules, when established, shall be signed by the inspector who is inspector of the district at the time such rules are established, and shall be observed in and about every such mine in the same manner as if they were enacted in this Act.

If any person who is bound to observe the special rules established for any mine acts in contravention of or fails to comply with any of such special rules, he shall be guilty of an offence against this Act, and also the owner and agent of such mine shall each be guilty of an offence against this Act, unless he proves that he had taken all reasonable means by publishing and to the best of his

power enforcing the said rules as regulations for the working of the mine to prevent such contravention or non-compliance.

Establishment of special rules.

Section 25.—The proposed special rules, together with a printed notice specifying that any objection to such rules on the ground of anything contained therein or omitted therefrom may be sent by any of the persons employed in the mine to the inspector of the district, at his address, stated in such notice, shall, during not less than two weeks before such rules are transmitted to the inspector, be posted up in like manner as is provided in this Act respecting the publication of special rules for the information of persons employed in the mine, and a certificate that such rules and notice have been so posted up shall be sent to the inspector with the rules signed by the person sending the same.

If the rules are not objected to by the Secretary of State within forty days after their receipt by the inspector they shall be established.

If the owner or agent makes any false statement with respect to the posting up of the rules and notices he shall be guilty of an offence against this Act.

Secretary of State may object to special rules.

Section 26.—If the Secretary of State is of opinion that the proposed special rules so transmitted, or any of them, do not sufficiently provide for the prevention of dangerous accidents in the mine, or for the safety of the persons employed in or about the mine, or are unreasonable, he may, within forty days after the rules are received by the inspector, object to the rules, and propose to the owner or agent in writing any modifications in the rules by way either of omission, alteration, substitution, or addition.

If the owner or agent do not, within twenty days after the modifications proposed by the Secretary of State are received by him, object in writing to them, the proposed special rules, with such modifications, shall be established.

If the owner or agent sends his objection in writing within the said twenty days to the Secretary of State, the

matter shall be referred to arbitration, and the date of the receipt of such objection by the Secretary of State shall be deemed to be the date of the reference, and the rules shall be established as settled by an award on arbitration.

Amendment of special rules.

Section 27.—After special rules are established under this Act in any mine, the owner or agent of such mine may from time to time propose in writing to the inspector of the district for the approval of a Secretary of State any amendment of such rules or any new special rules, and the provisions of this Act with respect to the original special rules shall apply to all such amendments and new rules in like manner, as near as may be, as they apply to the original rules.

A Secretary of State may from time to time propose in writing to the owner or agent of a mine in which there are no special rules, any special rules, and to the owner or agent of a mine in which there are special rules, any new special rules, or any amendment to such special rules, and the provisions of this Act with respect to a proposal of the Secretary of State for modifying the special rules transmitted by the owner or agent of a mine shall apply to all such proposed special rules, new special rules, and amendments in like manner, as near as may be, as they apply to such proposal.

Publication of rules.

Section 28.—For the purpose of making known the special rules (if any) and the provisions of this Act to all persons employed in and about each mine to which this Act applies, an abstract of the Act supplied, on the application of the owner or agent of the mine, by the inspector of the district on behalf of a Secretary of State, and an entire copy of the special rules (if any) shall be published as follows:

(1) The owner or agent of such mine shall cause such abstract and rules (if any), with the name and address of the inspector of the district, and the name of the owner or agent appended thereto, to be posted up in legible characters, in some conspicuous place at or near the mine, where they

Publication of rules.

may be conveniently read by the persons employed; and so often as the same become defaced, obliterated, or destroyed, shall cause them to be renewed with all reasonable despatch:

(2) The owner or agent shall supply a printed copy of the abstract and the special rules (if any) gratis to each person employed in or about the mine who applies for such copy at the office at which the persons immediately employed by such owner or agent are paid:

(3) Every copy of the special rules shall be kept distinct from any rules which depend only on the contract between the employer and employed.

If any owner or agent fail to act in compliance with this section he shall be guilty of an offence against this Act, but the owner shall not be deemed guilty if he prove that he has taken all reasonable means, by enforcing the observance of this section, to prevent such non-compliance.

Punishment for defacing notices.

Section 29.—Every person who pulls down, injures, or defaces any proposed special rules, notice, abstract, or special rules when posted up in pursuance of the provisions of this Act with respect to special rules, or any notice posted up in pursuance of the special rules, shall be guilty of an offence against this Act.

Certified copy of special rules to be evidence.

Section 30.—An inspector under this Act shall, when required, certify a copy which is shown to his satisfaction to be a true copy of any special rules which for the time being are established under this Act in any mine, and a copy so certified shall be evidence (but not to the exclusion of other proof) of such special rules and of the fact that they are duly established under this Act, and have been signed by the inspector.

SUPPLEMENTAL.

Penalties.

Penalty for offences against Act.

Section 31.—Every person employed in or about a mine, other than an owner or agent, who is guilty of any act or omission which in the case of an owner or agent would be

an offence against this Act, shall be deemed to be guilty of an offence against this Act.

Penalty for offences against Act.

Every person who is guilty of an offence against this Act shall be liable to a penalty not exceeding, if he is an owner or agent, twenty pounds, and if he is any other person two pounds, for each offence; and if an inspector has given written notice of any such offence, to a further penalty not exceeding one pound for every day after such notice that such offence continues to be committed.

Imprisonment for wilful neglect endangering life or limb.

Section 32.—Where a person who is an owner or agent or a person employed in or about a mine is guilty of any offence against this Act which, in the opinion of the Court that tries the case, is one which was reasonably calculated to endanger the safety of the persons employed in or about the mine, or to cause serious personal injury to any of such persons, or to cause a dangerous accident, and was committed wilfully by the personal act, personal default, or personal negligence of the person accused, such person shall be liable, if the Court is of opinion that a pecuniary penalty will not meet the circumstances of the case, to imprisonment, with or without hard labour, for a period not exceeding three months.

If any person feel aggrieved by any conviction made by a Court of summary jurisdiction on determining any information under this Act, by which conviction imprisonment is adjudged in pursuance of this section, or by which conviction the sum adjudged to be paid amounts to or exceeds half the maximum penalty, the person so aggrieved may appeal therefrom, subject to the conditions and regulations following:

(1) The appeal shall be made to the next Court of general or quarter sessions for the county, division, or place in which the cause of appeal has arisen, holden not less than twenty-one days after the decision of the Court from which the appeal is made:

Imprisonment for wilful neglect endangering life or limb.

(2) The appellant shall, within seven days after the cause of appeal has arisen, give notice to the other party and to the Court of summary jurisdiction of his intention to appeal, and of the ground thereof:

(3) The appellant shall, immediately after such notice, enter into a recognisance before a justice of the peace, with two sufficient sureties, conditioned personally to try such appeal, and to abide the judgment of the Court thereon, and to pay such costs as may be awarded by the Court, or give such other security by deposit of money or otherwise as the justice may allow:

(4) The justice may, if he think fit, on the appellant entering into such recognisance or giving such other security as aforesaid, release him from custody:

(5) The Court of Appeal may adjourn the appeal, and upon the hearing thereof they may confirm. reverse, or modify the decision of the Court of summary jurisdiction, or remit the matter to the Court of summary jurisdiction with the opinion of the Court of Appeal thereon, or make such other order in the matter as the Court thinks just. The Court of Appeal may also make such order as to costs to be paid by either party as the Court thinks just:

Provided that in Scotland—

(1) This section shall not apply to any conviction made by a sheriff:

(2) The term "entering into a recognisance before a justice of the peace" shall mean finding caution with the clerk of the justices of the peace to the satisfaction of a justice of the peace, and the term "recognisance" shall mean a bond of caution:

Imprisonment for wilful neglect endangering life or limb.

(3) It shall be competent to any person empowered to appeal by this section, to appeal against a conviction by a sheriff to the next circuit Court, or where there are no circuit Courts to the High Court of Justiciary at Edinburgh, in the manner prescribed by such of the provisions of the Act of the twentieth year of the reign of King George the Second, chapter forty-three, and any Acts amending the same, as relate to appeals in matters criminal, and by and under the rules, limitations, conditions, and restrictions contained in the said provisions.

Summary proceedings for offences, penalties, &c.

Section 33.—All offences and penalties under this Act, and all money and costs by this Act directed to be recovered as penalties, may be prosecuted and recovered in manner directed by the Summary Jusidiction Acts before a Court of summary jurisdiction.

The "Court of Summary Jurisdiction," when hearing and determining an information or complaint, shall be constituted—

(*a*) In England either of two or more justices of the peace in petty sessions sitting at a place appointed for holding petty sessions, or of some magistrate or officer for the time being empowered by law to do alone any act authorised to be done by more than one justice of the peace and sitting alone or with others at some Court or other place appointed for the administration of justice; or

(*b*) In Scotland, of two or more justices of the peace sitting as judges in a justice of the peace Court, or of the sheriff or some other magistrate or officer for the time being empowered by law to do alone any act authorised to be done by more than one justice of the peace, and sitting alone or with others at some Court or other place appointed for the administration of justice; or

(c) In Ireland, within the police district of Dublin metropolis, of one of the divisional justices of that district sitting at a police Court within the district, and elsewhere of two or more justices of the peace sitting in petty sessions at a place appointed for holding petty sessions.

General provisions as to summary proceedings.

Section 34.—In every part of the United Kingdom, the following provisions shall have effect:

(1) Any complaint or information made or laid in pursuance of this Act shall be made or laid within three months from the time when the matter of such complaint or information respectively arose:

(2) The description of any offence under this Act in the words of this Act shall be sufficient in law:

(3) Any exception, exemption, proviso, excuse, or qualification, whether it does or not accompany the description of the offence in this Act, may be proved by the defendant, but need not be specified or negatived in the information, and if so specified or negatived, no proof in relation to the matters so specified or negatived shall be required on the part of the informant:

(4) The owner or agent may, if he think fit, be sworn and examined as an ordinary witness in the case where he is charged in respect of any contravention or non-compliance by another person:

(5) The Court shall, if required by either party, cause minutes of the evidence to be taken and preserved.

Prosecution for offences.

Section 35.—No prosecution shall be instituted against the owner or agent of a mine to which this Act applies for any offence under this Act which can be prosecuted before a Court of summary jurisdiction, except by an inspector or with the consent in writing of a Secretary of State; and in the case of any offence of which the owner or agent of a mine is not guilty, if he proves that he had

taken all reasonable means to prevent the commission thereof, an inspector shall not institute any prosecution against such owner or agent, if satisfied that he had taken such reasonable means as aforesaid.

Summary proceedings for offences in Scotland.

Section 36.—In Scotland the following provisions shall have effect:

(1) All jurisdictions, powers, and authorities necessary for the Court of summary jurisdiction under this Act are hereby conferred on that Court:

(2) Every person found liable under this Act in any penalty, or to pay any money or costs by this Act directed to be recovered as penalties, shall be liable in default of immediate payment to be imprisoned for a term not exceeding three months, and the conviction and warrant may be in the Form of No. 3 of Schedule K of the Summary Procedure Act, 1864.

Persons not to be punished twice for the same offence.

Section 37.—Nothing in this Act shall prevent any person from being indicted or liable under any other Act or otherwise to any other or higher penalty or punishment than is provided for any offence by this Act, so that no person be punished twice for the same offence.

If the Court before whom a person is charged with an offence under this Act think that proceedings ought to be taken against such person for such offence under any other Act or otherwise, the Court may adjourn the case to enable such proceedings to be taken.

Application of penalties.

Section 38.—Where a penalty is imposed under this Act for neglecting to send a notice of any explosion or accident or for any offence against this Act which has occasioned loss of life or personal injury, the Secretary of State may (if he think fit) direct such penalty to be paid to or distributed among the persons injured, and the relatives of any persons whose death may have been occasioned by such explosion, accident, or offence, or among some of them:

Application of penalties.

Provided that—

(1) Such persons did not in his opinion occasion or contribute to occasion the explosion or accident, and did not commit and were not parties to committing the offence:

(2) The fact of such payment or distribution shall not in any way affect or be receivable as evidence in any legal proceeding relative to or consequential on such explosion, accident, or offence:

Save as aforesaid, all penalties imposed in pursuance of this Act shall be paid into the receipt of Her Majesty's Exchequer, and shall be carried to the Consolidated Fund.

In Ireland all penalties imposed and recovered under this Act shall be applied in manner directed by the Fines Act (Ireland), 1851, and any Act amending the same.

MISCELLANEOUS.

As to question whether mine is a mine under this Act.

Section 39.—If any question arises whether a mine is a mine to which this Act, or the Coal Mines Regulation Act, 1872, applies, such question shall be referred to a Secretary of State, whose decision thereon shall be final.

Notices may be served by post.

Section 40.—All notices under this Act shall be in writing or print, or partly in writing and partly in print, and all notices and documents required by this Act to be served or sent by or to an inspector or Secretary of State may be either delivered personally, or served and sent by post, by a prepaid letter, and if served or sent by post shall be deemed to have been served and received respectively at the time when the letter containing the same would be delivered in the ordinary course of post; and in proving such service or sending, it shall be sufficient to prove that the letter containing the notice was properly addressed and put into the post.

Section 41 (part of).—

Interpretation of terms.

The term "owner" when used in relation to any mine means any person or body corporate who is the immediate proprietor, or lessee, or occupier of any

mine, or of any part thereof, and does not include a person or body corporate who merely receives a royalty, rent, or fine from a mine, or is merely the proprietor of a mine subject to any lease, grant, or license for the working thereof, or is merely the owner of the soil and not interested in the minerals of the mines: Interpretation of terms.

The term "agent" when used in relation to any mine means any person having, on behalf of the owner, care or direction of any mine, or of any part thereof:

The term "Court of Summary Jurisdiction" means—

In Scotland, any justice or justices of the peace, sheriff, or other magistrate, to the proceedings before whom for the trial or prosecution of any offence, or for the recovery of any penalty under any Act of Parliament, the provisions of the Summary Jurisdiction Acts may be applied.

Section 42.—In the application of this Act to Scotland— Application of Act to Scotland

(1) The term "chairman of quarter sessions" means the sheriff of the county:

(2) The term "sheriff" includes "sheriff substitute":

(3) The Queen's and Lord Treasurer's Remembrancer shall perform the duties of a Master of one of the Superior Courts under this Act:

(4) Notices of explosions, accidents, and loss of life, or personal injury shall be deemed to be sent to the inspector of the district on behalf of the Lord Advocate:

(5) Section sixteen of "The Public Health (Scotland) Act, 1867," shall be substituted for "section eight of the Nuisances Removal Act for England, 1855," as amended and extended by the Sanitary Act, 1866.

Application of Act to the Isle of Man.

Section 43.—This Act shall apply to the Isle of Man, with the following modifications:

(1) The term "chairman of quarter sessions" means the governor, lieutenant governor, or deputy governor of the said Isle for the time being:

(2) The clerk of the rolls shall perform the duties of a Master of one of the superior Courts under this Act:

(3) The law of the said Isle as to the abatement or removal of nuisances affecting the health of Her Majesty's subjects shall be substituted for section eight of "The Nuisances Removal Act for England, 1855," as amended and extended by "The Sanitary Act, 1866."

NOTE.—The Works Department of a Quarry undertaking is, for legislative purposes, treated as a factory, and is subject to the provisions of the Factory and Workshop Acts.

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